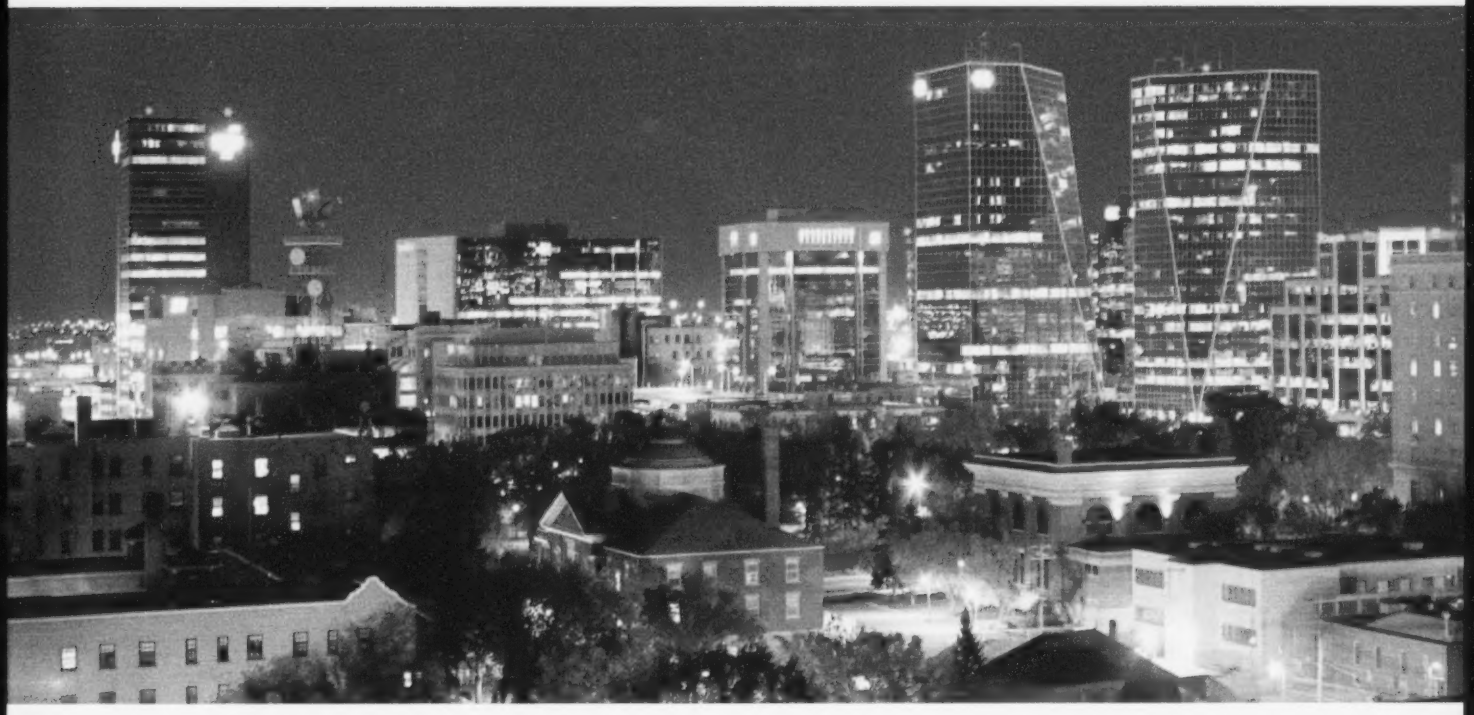
2013

CITY OF REGINA

GENERAL OPERATING BUDGET

AS APPROVED BY CITY COUNCIL



City of Regina | REGINA
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REGINA | City of Regina
Infinite Horizons

January 21, 2013

To: His Worship the Mayor,
and Members of City Council

Re: 2013 General Operating Budget and Other Funds Budget

Pursuant to Sections 128 of *The Cities Act*, City Council is required to adopt an operating and capital budget. The budgets summarized in this document are the proposed 2013 General Operating Budget and the 2013 Costing Fund Budget. The General Operating Budget for 2013 includes a 4.45% municipal mill rate increase. The 2013 General Operating Budget totals $340.9 million in expenditures, an increase of $28.3 million or 9.1% over 2012.

The 2013 General Operating Budget reflects City Council's Vision:

Canada's most vibrant, inclusive, attractive, sustainable community, where people live in harmony and thrive in opportunity.

The budget provides City Council an opportunity to prioritize and invest in those areas that it feels will best address the needs of the community. The City of Regina continues to grow and diversify, and this budget is intended to work toward supporting these changing needs. Guided by the City's Vision, but also respecting the need to minimize the burden on tax payers, the primary areas of investment in 2013 are as follows:

- Maintaining our commitment to service to the community
- Managing and servicing the unprecedented growth the City has seen in the last five years
- Tackling the challenges of an aging infrastructure

The process of more rigorous strategic and business planning at the City of Regina has been transformational. We have become more thorough in our analysis and more focused in our choices so that we can ensure that citizens continue to see their community move towards the Vision while Regina remains an affordable place to live.

The focus has intensified on the sustainability of City programs and infrastructure in the face of increasing demands and uncertain funding. The City continues to be challenged to maintain existing services and infrastructure while also making new investments to meet the demands of a growing population and economy. In 2013 the City of Regina will continue to narrow the gap between the service level expectations of customers and the ability of the City to deliver on these expectations. As a result the City will be better prepared to act on the outcomes of both the Design Regina community consultations and priorities identified in the next strategic plan.

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In the meantime, the focus of this budget has been to **maintain existing services**, including the **expansion of existing services to new areas of Regina**, to begin to tackle the issue of our **aging infrastructure**, and to **minimize the burden on our tax-payers**. This approach is reflected in the 2013 general operating budget through:

- Support to cover inflationary cost increases across the organization.
- Continuation of the Street Infrastructure Renewal Program, improved lights and traffic controls, bridge rehabilitation and water, sewer and drainage projects.
- Investment to address the growth of the community, including new streets and roads, improvements to our waste system and continued community investment funding.
- Providing value for tax dollars, including maintaining competitive tax rates and maintaining a strong credit rating.
- Resources to become the best run municipality including investment to recruit and retain talent, renew operational assets, and support public transparency and accountability.

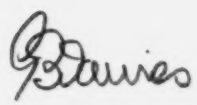
The increase also includes estimated additional costs for wages and benefits totaling $6.4 million. The City is facing the same impacts as other employers from the shortage of labour resulting from demographic trends and the economic growth in Western Canada. These pressures are reflected in the higher labour costs seen in other public sector organizations as well as across the labour market in general.

This budget was developed with $40.8 million in funding from the Municipal Operating Grant Program (MOG). This funding will continue to be invested toward supporting the delivery of community programs and services, while addressing the increased costs of community growth.

Many of the City's revenues and expenditures are subject to change due to external influences. Many factors impact revenues and/or expenditures including the weather, the cost of fuel, interest rates, gas rates and electrical rates. There could be positive or negative variances in 2013 due to these factors.

To continue to deliver programs and services in support of Regina's growth, while making progress on our vision, the City of Regina is recommending a 4.45% increase in the mill rate in 2013. The budget reflects a balanced approach to addressing the strategic priorities and an effort to strengthen the City's reserves for future needs.

Respectfully submitted,



Glen B. Davies
City Manager

Introduction

Introduction

Budget Overview

The 2013 General Operating Budget recommends a 4.45% mill rate increase while maintaining our existing infrastructure and increasing services provided by the City. The 2013 General Operating Budget totals $340.9 million in expenditures, an increase of $28.3 million or 9.1% over 2012.

The budget provides City Council an opportunity to prioritize and invest in those areas that it feels will best address the needs of the community. The City of Regina continues to grow and diversify, and this budget is intended to work toward supporting these changing needs. Guided by the City's Vision, but also respecting the need to minimize the burden on tax payers, the primary areas of investment in 2013 are as follows:

- Maintaining our commitment to service to the community
- Managing and servicing the unprecedented growth the City has seen in the last five years
- Tackling the challenges of an aging infrastructure

The City's focus has intensified on the sustainability of City programs and infrastructure in the face of increasing demands and uncertain funding. The City continues to be challenged to maintain existing services and infrastructure while also making new investments to meet the demands of a growing population and economy. In 2013 the City of Regina will continue to narrow the gap between the service level expectations of customers and the ability of the City to deliver on these expectations. As a result the City will be better prepared to act on the outcomes of both the Design Regina community consultations and priorities identified in the next strategic plan.

In the meantime, the focus of this budget has been to **maintain existing services**, including the **expansion of those services to new areas of Regina**, to begin to tackle the issue of our **aging infrastructure**, and to **minimize the burden on our tax-payers**. This approach is reflected in the 2013 general operating budget through:

- Support to cover inflationary cost increases across the organization.
- Continuation of the Street Infrastructure Renewal Program, improved lights and traffic controls, bridge rehabilitation and water, sewer and drainage projects
- Investment to address the growth of the community, including new streets and roads, improvements to our waste system, and continued community investment funding
- Providing value for tax dollars, including maintaining competitive tax rates and maintaining a strong credit rating
- Resources to become the best run municipality including investment to recruit and retain talent, renew operational assets, and support public transparency and accountability.

The increase also includes estimated additional costs for wages and benefits totaling $6.4 million. The City is facing the same impacts as other employers from the shortage of labour resulting from demographic trends and the economic growth in Western Canada. These pressures are reflected in the higher labour costs seen in other public sector organizations as well as across the labour market in general.

This budget was developed assuming $40.8 million in funding from the Municipal Operating Grant Program (MOG). This represents an increase in the contribution of $4.2 million.

The 2013 budget for the Board of Police Commissioners is $69.2 million, an increase of $3.5 million or 5.3% over the 2012 budget. This budget was developed assuming a capital contribution for the Board of Police Commissioners for 2013 of $1,165,200.

Many of the City's revenues and expenditures are subject to change due to external influences. Many factors impact revenues and/or expenditures including the weather, the cost of fuel, interest rates, gas rates and electrical rates. There could be positive or negative variances in 2013 due to these factors.

To continue to deliver programs and services in support of Regina's growth, while making progress on our vision, the City of Regina is recommending a 4.45% increase in the mill rate in 2013. The budget reflects a balanced approach to addressing the strategic priorities.

	2009	2010	2011	2012	2013	5 Year Average
Calgary	5.30%	4.79%	4.60%	6.00%	5.50%	5.24%
Edmonton	7.30%	5.00%	5.00%	5.20%	3.30%	5.16%
Red Deer	7.05%	3.31%	3.98%	4.32%	4.28%	4.59%
Saskatoon	3.41%	3.86%	3.99%	4.00%	4.99%	4.05%
Regina	0.00%	4.00%	4.00%	3.90%	4.45%	3.27%

2013 Budget Process

The budget process always involves difficult choices. A key aspect of the budget process is that City Council is making choices on behalf of the community. With the limited resources available, it is important that each year's budget process involve the establishment of priorities. Many Canadian cities are developing multi-year strategic plans to help guide the resource allocation process. Building on the strength of work carried out over the past few years, the 2013 budget was developed based on priorities established through City Council's Vision for Regina, the Corporate Strategic Plan and an assessment of future issues and opportunities faced by the organization.

The approach to developing the 2013 Budget focused on identifying strategic priorities and allocating resources to those priorities to avoid having budget limitations drive the strategy. Divisions identified requirements for ongoing and one-time initiatives and evaluated them according to the strategic priorities. Divisions also identified opportunities where existing resources could be reallocated toward the strategic priorities.

Corporate Strategic Planning and Performance Management Process

City Council has adopted the following Vision for Regina:

Canada's most...
Vibrant,
Inclusive,
Attractive,
Sustainable community
Where people live in Harmony
And Thrive in opportunity.

To achieve the vision the City has established an accountability framework, this framework demonstrates that both Council and the administration have a role in strategic planning – Council sets the Vision, the administration develops strategic and business plans to align their activity to the Vision.

City of Regina Accountability Framework

Corporate Strategic Plan

While the Vision identifies the long term direction for the City of Regina, in order to achieve the Vision, a number of challenges have to be addressed in the short term. In 2012 and again for 2013, within the context of the Vision, the City of Regina has focused on the issue of financial sustainability.

Administration has developed the short-term strategic focus, *"that we will have narrowed the gap between current and expected service levels and our ability to deliver them."* This focus recognizes that the current resources available to the City do not support the sustainable delivery of the current portfolio of services at the current level. Administration is considering areas where services can be reduced or eliminated, where revenues can be increased and where services can be delivered in different ways to improve their affordability. In 2013, the City will be consulting with citizens to more fully understand their expectations, including the trade-offs they are prepared to make to maintain the most important services.

Perhaps the most urgent issue related to the financial sustainability of the City of Regina is the issue of infrastructure. In an effort to maintain affordable services for Regina taxpayers, the City of Regina (similar to most other municipalities in Canada) has chosen to defer on-going life-cycle maintenance and renewal of infrastructure. The issue has reached a critical point where deferral could result in service or infrastructure failures.

Council endorsed the strategic focus and its key deliverables in March, 2012. The Administration has developed a performance measurement system to support the new strategic focus and has cascaded accountabilities for results throughout the organization.

One of the key issues that is being addressed by the strategic focus is the resourcing of infrastructure renewal. As a result, the City Administration is proposing an increase its tax-funded investment in infrastructure by 22%.

During 2013, the City of Regina will be developing a strategic plan for the 2014-2017 period. The scope of this plan will incorporate the strategic focus of 2012 and 2013 but will be broadened to more fully respond to the Vision and the Community Priorities that were identified as part of the Design Regina process.

Business Planning

As part of the strategy development targets were cascaded throughout City of Regina divisions and departments. Divisional and departmental business planning used the corporate targets as a basis for planning. In addition to this "top-down" approach, Divisions also incorporated their knowledge of customer and citizen priorities, facility and infrastructure requirements, and their daily analysis of risks and opportunities resulting from ongoing operations – a more "bottom-up" approach. The two approaches working together ensure that the corporate strategic approach will integrate into Divisional and departmental business plans that are both strategic and responsive.

As planning cascades through the organization, the level of engagement and detail will become increasingly refined. Participants in the planning sessions are cross functional to ensure an integrated approach and a 'de-siloing' of the organization.

Some areas within the City of Regina have undertaken business planning in the past. What is new for these groups is that they now have a longer term corporate Vision, Mission, Values and Strategic Directions to provide better context for their planning efforts.

The budget process always involves difficult choices. A key aspect of the budget process is that City Council is making choices on behalf of the community. With the limited resources available, it is important that each year's budget process involves the establishment of priorities. Many Canadian cities, Regina among them, have developed multi-year strategic plans to help guide the resource allocation process. Building on the strength of work carried out over the past few years, the 2012 budget was developed based on priorities established through City Council's Vision for Regina, the Corporate Strategic Plan *Accelerating Excellence* and an assessment of future issues and opportunities faced by the organization.

The approach to developing the 2013 Budget focused on first on containing ongoing costs to the Municipal Price Index (MPI). The MPI, based on a "basket of goods" relevant to municipalities, is now being measured across Canada. For Regina, in 2011, the MPI was 3.4%, more than 50% higher than the Consumer Price Index of 2.2%. The City of Regina's "basket of goods" combined with inflation information obtained from the Conference Board of Canada results in an MPI of 4.0% for 2013.

Divisions identified where increased funding was required for ongoing programs and services due to cost escalations beyond their control, and a limited number of new or one-time initiatives. These were stringently evaluated based on need and connection to the long-term objectives of the City.

2013 General Operating Expenditures

In development of the 2013 operating budget the challenges and pressures of unprecedented growth continue as a challenge. A growing population with a larger infrastructure results in more winter road maintenance, increased garbage collection and more citizens to serve on a daily basis. We need to make budget decisions to address these pressures while minimizing the burden to taxpayers. To this end, any new operating expenditure included in the 2013 City of Regina Budget must fulfill the following requirements;

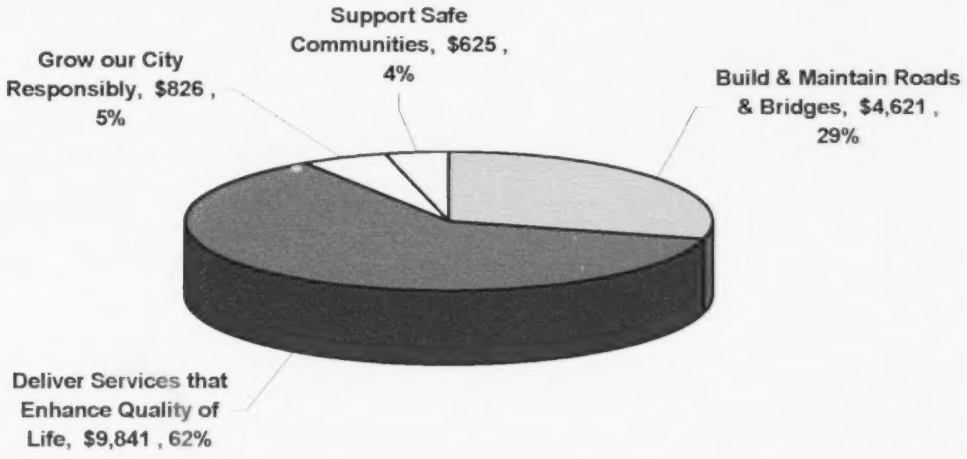
- The investment maintains existing services,
- We invest to expand those services to new areas of Regina,
- We continue to tackle the challenges of an aging infrastructure, and
- We accomplish the above while minimizing the burden on our tax-payers

Using the above investment criteria has allowed the City to prioritize and invest in those areas that address the needs of the community. Any increases in expenditures have been categorized into four broad service provision themes.

- Support safe communities,
- Build and maintain roads and bridges,
- Deliver services that enhance the citizens quality of life, and
- Grow our city responsibly

New ongoing and one-time funding increases total $15.3 million in 2013. The allocation between the four service themes are shown in the chart below.

New 2013 General Operating Expenditures by theme - (000$)


Support Safe Communities, $625 , 4%
Grow our City Responsibly, $826 , 5%
Build & Maintain Roads & Bridges, $4,621 , 29%
Deliver Services that Enhance Quality of Life, $9,841 , 62%

Approximately 62% of the new expenditures are directed to delivering services that enhance the quality of life with a further 30% of the total allocated to building and maintaining roads and bridges. Significant program initiatives include Waste Plan Regina that includes provision of property-site recycling, bulky waste pick up and yard and leaf waste collection to 65 thousand residences. The City is continuing to invest in a partnership with the Regina Exhibition Association Ltd to provide six thousand hours of ice time in 2013 to youth user groups. The City is increasing capital funding sourced from operations by $4.4 million that is primarily directed to road and bridge projects. Winter road maintenance spending is increasing by $371 thousand in 2013. Regina Revitalization Initiative includes a plan to redevelop two large areas of land in Regina's inner-city in addition to the eventual replacement of Mosaic Stadium.

Delivering Services that Enhance the Quality of Citizen's lives

The City provides many services that make Regina a great place to live. These services include operating public transit, maintaining city parks, managing waste and providing sports, culture and recreation facilities.

The 2013 General Operating Budget includes additional funding for the following items on an ongoing basis, related to Delivering Services that Enhance the Quality of Citizen's lives.

		2013 Full Time Equivalent Positions	
Description	2013 Cost	Permanent	Casual
Waste Plan Regina Programs	2,813,000	2.5	4.7
Increase in Contribution to Capital Re: RRI	715,400		
Parking enforcement contracted services	538,000		
Measuring Customer Service Level Expectations	400,000		
City Square Plaza - programming and maintenance costs	251,640	1.0	0.7
Revenue Generation through funded programs	230,000		
Parking Service FTEs	210,000	3.0	
Scale improvements FTE	120,000	1.0	1.4
Email Virtualization	100,000		
Preventative Maintenance Coordinator	99,200		
Transit Service on Statutory Holidays	73,850		
2016 Elections	69,800		
Funding for Organizations Operating City Owned Assets	65,000		
2016 Reassessment	54,500		
Provincial Court admin fees	50,000		
2016 Board of Revision Assessment Appeals	36,300		
Collection agency service charges	30,000		
Online payment option for parking tickets	21,000		
Telephones for new space	11,600		
Paperless support systems (Sire)	11,000		
1500 4th Ave Facility Operations Funding	10,600		
Accessibility and Youth Advisory Committee Forums	10,000		
Commission for amusement tax	5,000		
Banking service charges	5,000		
	5,930,890	7.5	6.8

The 2013 General Operating Budget includes additional funding for the following items on a one-time basis, related to Delivering Services that Enhance the Quality of Citizen's lives.

Description	2013 Cost	2013 Full Time Equivalent Positions Permanent	Casual
Partnership with REAL - Co-operators arena	1,350,000		
Communications expenses related to the implementation of Waste Plan Regina	350,000		
2014 North American Indigenous Games	330,000		1.0
RRI Operating Costs for 2013	288,000		
Increasing Public Awareness of the Gap	250,000		0.5
Contribution to Capital re: Mosaic Stadium Studies	245,000		
2013 Juno Awards Sponsorship - Second and Final Instalment	175,000		
Board of Revision - Reassessment Appeals	125,000		1.0
Employee Survey	65,000		
Final Payment re: WCA's Comprehensive Review	60,000		
One-time funding for WCA to match an increase in provincial funding	569,000		
e-Council - SIRE Technologies Implementation	53,000		
Waste Plan Regina Utility Billing Clerical Staff	25,500		0.5
External Labour Relations Consultant Support	25,000		
	3,910,500	-	3.0

Build and Maintain Roads & Bridges

Regina is a growing city with aging roads and bridges. The City remains committed to repairing existing roads and responding to city growth with infrastructure maintenance.

The 2013 General Operating Budget includes additional funding for the following items on an ongoing basis, related to Building and Maintaining Roads & Bridges.

Description	2013 Cost	2013 Full Time Equivalent Positions Permanent	Casual
Increase in current Operating Contribution to General Capital	4,422,400		
Operation Maintenance costs for City owned Pedestrian Bridges	56,000		
Asphalt cost	50,000		
	4,528,400	-	-

The 2013 General Operating Budget includes additional funding for the following items on a one-time basis, related to Building and Maintaining Roads & Bridges.

Description	2013 Cost	2013 Full Time Equivalent Positions Permanent	Casual
Provincial Bridge Funding re: Recycling	80,000		
Snow Dump Soil Testing Costs	13,000		
	93,000	-	-

Grow our City Responsibly

With a strong economy and high quality of life, Regina is attracting thousands of new residents and growing rapidly. Along with providing additional streets and expanding our services to new areas, we are also managing our growth through careful planning and extensive development.

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The 2013 General Operating Budget includes additional funding for the following items on an ongoing basis, related to Growing our City Responsibly.

Description	2013 Cost	2013 Full Time Equivalent Positions Permanent	Casual
Growth in winter road maintenance	371,800		
New Open Space due to growth	204,050		3.2
New Drafting Co-ordinator position	92,000	1.0	
Increased Landfill Costs due to growth	77,000		
Increase of City Owned Sidewalk Inventory	31,500		
Asphalt Maintenance Increase Due to Growth	25,000		
Growth in street sweeping	10,000		
Growth in sidewalk maintenance	7,970		
Harbour Landing Sub Depot operations and Maintenance	6,200		
	825,520	1.0	3.2

Supporting Safe Communities

The City of Regina is invested in keeping our communities safe and protected through investment in training, security and environmental initiatives.

The 2013 General Operating Budget includes additional funding for the following items on an ongoing basis, related to Supporting Safe Communities.

		2013 Full Time Equivalent Positions	
Description	2013 Cost	Permanent	Casual
Landfill leachate hauling	150,000		
Additional Landfill site control	90,000	1.0	0.8
Corporate Facilities Security Coordinator - FTE	88,000	1.0	
Service Regina City Hall Security Additional Staff	72,000	2.0	
E-learning Initiative	56,000		
Medical Examinations and Vaccinations (Fire)	50,000		
Commissionaire coverage at City Hall	42,000		
	548,000	4.0	0.8

The 2013 General Operating Budget includes additional funding for the following items on a one-time basis, related to Supporting Safe Communities.

		2013 Full Time Equivalent Positions	
Description	2013 Cost	Permanent	Casual
Joint Emergency Communications Centre Consultant	35,000		
Emergency Operations Centre Training Budget	20,000		
Additional Security for Massey Pool	11,650		
Canadian Association of Fire Chiefs 2013 conference	10,000		
	76,650	-	-

Municipal Revenues

Regina saw a significant improvement toward stabilizing its revenue streams in 2010, with the establishment of the Municipal Operating Grant program from the Provincial government. This program was developed in consultation with both urban and rural municipalities, and reflects a more predictable and sustainable revenue stream that is linked to the economic growth of the Province. This program is based on municipalities receiving a grant equivalent to 1/5 of provincial PST revenues, and increasing or decreasing based on annual changes in this source of provincial revenue. Of the total municipal pool, cities receive a 46% share, which is at the low end of the negotiated range of between 46% and 50% of the pool of funding. Currently, Saskatchewan cities represent approximately 55% of the total provincial population and continue to see growth from provincial in-migration.

Reliance on Property Taxes

While the change in provincial funding in 2010 represents a very positive step forward for the City of Regina and other Saskatchewan municipalities, a significant reliance on property taxes still limits the ability to deal with a growing community and address the ever-widening infrastructure gap.

> *"Whether one lives in a large metropolitan centre, a medium-sized city, a small town, or even the rural countryside, property taxes are often one of the hottest local issues of the day. On one side of the street stand residents and business owners who complain that property taxes are too high and the property tax burden is growing too rapidly. On the other side of the street stands the municipal administration responsible for delivering local services. They understand that property tax revenue does not always grow alongside the broader economy and incremental increases are sometimes required to cover the costs of inflation, accommodate a growing population, and simply maintain service levels never mind increasing overall revenue in real terms."*
> Problematic Property Tax, Canada West Foundation, November 2008

There has been a significant amount of research on different taxing options, and through this research and analysis one fact remains clear: Property taxes are an inelastic source of revenue that does not generally grow with the economy. Furthermore, additions to the property tax base because of growth do not cover the incremental cost of delivering the services that come with that growth. In addition, this revenue source does little to capture the cost of providing services to those living outside the community who make use of City infrastructure and services. Cities are becoming more advanced in their approaches to governance and remain the most transparent and accessible form of government. With this in mind, Cities should be allowed to undertake taxing policy innovations that will assist in addressing these issues more directly; however, the legislative authority does not currently exist to allow for this innovation to take place. As Regina continues to grow, and replacement of aging infrastructure continues to require a larger allocation of revenue, dialogue with the Provincial and Federal governments will continue to be required. It is important that all levels of government work together in addressing the needs of cities, as they continue to be the growth engines of both the provincial and federal economy.

Competitiveness of Regina's Municipal Taxes

Regina has made significant strides in increasing the competitiveness of its municipal tax bill for both residential and commercial properties.

Despite this progress, the City continues to face challenges with respect to perceptions about the level of property taxes in Regina as compared to other cities, as well as the relative share of education funding on the property tax base. Each year the City of Edmonton conducts a property tax survey. The survey compares the property taxes on a sample property, and also collects information on the total property and business taxes collected.

- **For municipal and other property taxes (excluding school taxes) for the sample home, Regina ranked 7th out of 21 cities.**

2010 Tax Level on Sample Home[1] – Total Municipal Tax Levy

		Total 2010 Tax Levy			
City	Province	Municipal	Other[3]	Total	Rank
Calgary	Alberta	1,129	0	1,129	1
Medicine Hat	Alberta	1,153	49	1,202	2
Winnipeg[5]	Manitoba	1,363	0	1,363	3
Surrey	British Columbia	1,129	236	1,365	4
Red Deer	Alberta	1,422	5	1,427	5
Saskatoon	Saskatchewan	1,294	146	1,440	6
Regina	**Saskatchewan**	**1,301**	**143**	**1,444**	**7**
Edmonton[5]	Alberta	1,523	19	1,542	8
Lethbridge	Alberta	1,590	31	1,621	9
Halifax[4]	Nova Scotia	1,556	150	1,706	10
Saint John	New Brunswick	1,818	0	1,818	11
St. John's	Newfoundland	1,818	0	1,818	12
Vancouver[2]	British Columbia	1,678	402	2,080	13
Grande Prairie	Alberta	2,095	11	2,106	14
Toronto[5]	Ontario	2,129	0	2,129	15
Burnaby[2]	British Columbia	1,813	361	2,174	16
Victoria	British Columbia	1,859	437	2,296	17
Laval	Quebec	2,312	0	2,312	18
London	Ontario	2,415	67	2,482	19
Montreal	Quebec	2,532	0	2,532	20
Fredericton	New Brunswick	2,790	0	2,790	21
Average				**1,846**	

Note:

1. *The sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.*
2. *Based on the averaged value of single-family houses, which may not correspond to the sample house described above.*
3. *Other includes regional and other tax levies.*
4. *Grant is for school levy. For Regina and Saskatoon the grant for 2007 was 10% of school tax.*
5. *Based on the median value of single detached houses; which may not correspond to the sample house described above.*

- **For the total tax levy per capita, Regina is 10th out of 21 cities.** For this calculation, the total tax levy includes property, education and business tax. Several of the cities (St. John's, Edmonton, Calgary and Winnipeg) levy a business tax.

2010 Tax Level on Sample Home[1] – Total Tax Levy

		Total 2010 Tax Levy						
City	Province	Municipal	School	Other[4]	Total	Grants /Credits	Net Property Tax	Rank
Edmonton[5]	Alberta	1,523	824	19	2,366	0	2,366	9
Calgary	Alberta	1,129	985	0	2,114	0	2,114	6
Red Deer	Alberta	1,422	636	5	2,063	0	2,063	4
Medicine Hat	Alberta	1,153	604	49	1,806	0	1,806	3
Grande Prairie	Alberta	2,095	677	11	2,783	0	2,783	15
Lethbridge	Alberta	1,590	605	31	2,226	0	2,226	7
Burnaby[3]	British Columbia	1,813	1,264	361	3,438	570[2]	2,868	17
Surrey	British Columbia	1,129	887	236	2,252	570[2]	1,682	2
Vancouver[3]	British Columbia	1,678	1,211	402	3,291	570[2]	2,721	14
Victoria	British Columbia	1,895	934	437	3,266	570[2]	2,696	12
Regina	**Saskatchewan**	**1,301**	**1,041**	**143**	**2,485**	**0**	**2,485**	**10**
Saskatoon	Saskatchewan	1,294	1,244	146	2,684	0	2,684	11
Winnipeg[6]	Manitoba	1,363	1,365	0	2,728	650[5]	2,078	5
Montreal	Quebec	2,532	551	0	3,083	0	3,083	20
Laval	Quebec	2,312	849	0	3,161	0	3,161	21
Toronto[6]	Ontario	2,129	870	0	2,999	0	2,999	19
London	Ontario	2,415	473	67	2,955	0	2,955	18
Halifax[6]	Nova Scotia	1,556	626	150	2,332	0	2,332	8
Saint John	New Brunswick	2,701	0	0	2,701	0	2,701	13
Fredericton	New Brunswick	2,790	0	0	2,790	0	2,790	16
St. John's	Newfoundland	1,818	0	0	1,818	396[7]	1,422	1
Average							**2,477**	

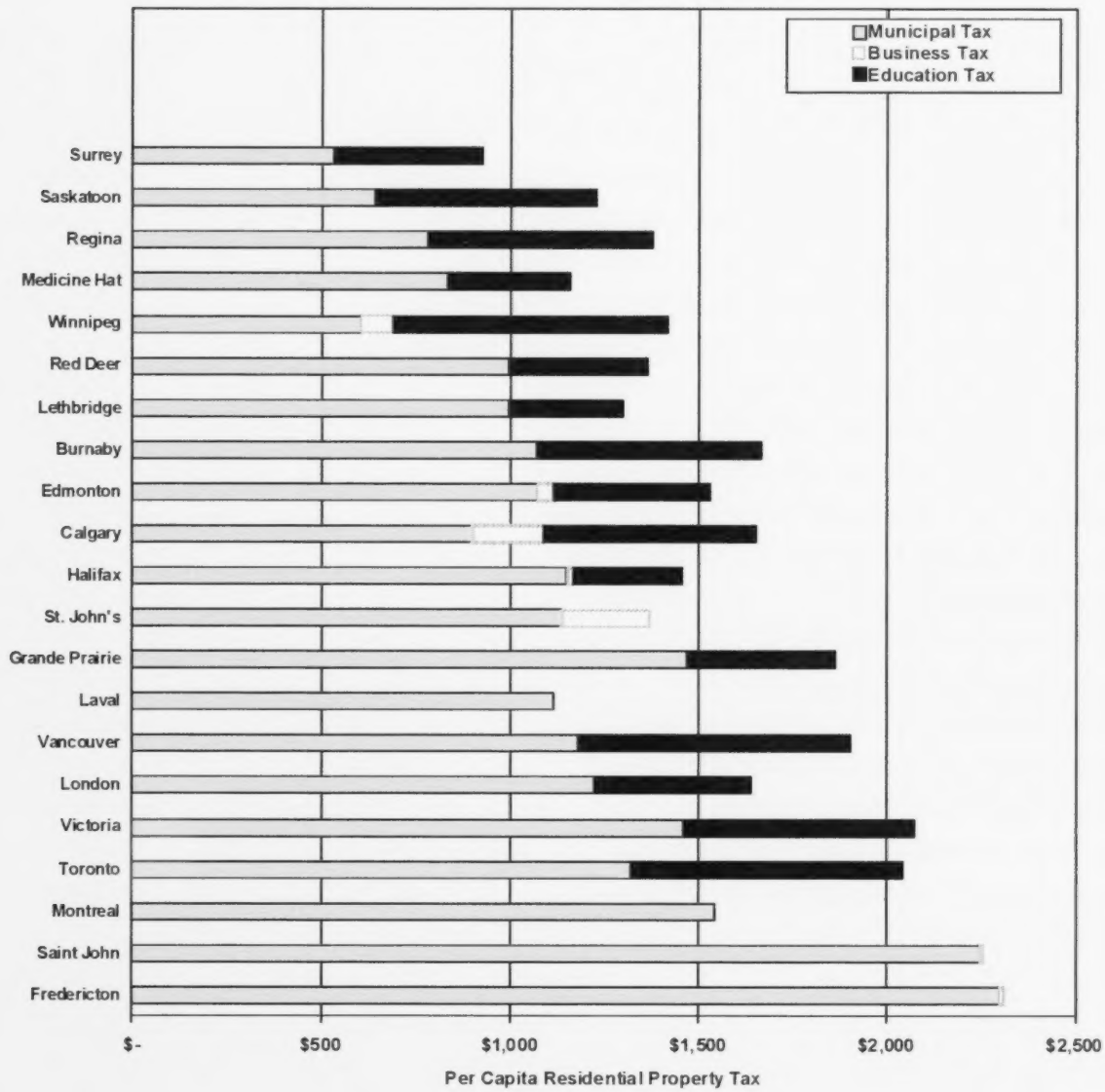
- **Regina's per capita taxes are lower than the average of the 21 cities for all per capita tax measurers other than education taxes per capita.**

Note:

1. *The sample house is defined as a 25 to 30 year-old detached 3-bedroom bungalow with a main floor area of 1,200 square feet, finished full basement and a double car garage, on a 6,000 square foot lot.*
2. *Grant is $570 for school levy for homeowners with age 64 years or under and $845 for senior citizens or handicapped.*
3. *Based on the averaged value of single-family houses, which may not correspond to the sample house described above.*
4. *Other includes regional and other tax levies.*
5. *Grant is for school levy. For Regina and Saskatoon the grant for 2007 was 10% of school tax.*
6. *Based on the median value of single detached houses; which may not correspond to the sample house described above.*
7. *Grant is 15% of property taxes.*

The next graph provides information on the per capita residential property taxes (municipal, business and education) for the cities that participated in the 2010 City of Edmonton Tax Survey

Per Capita Property Tax
(Data from 2010 City of Edmonton Tax Survey)



- **Regina's per capita taxes are lower than the average of the 21 cities for all per capita tax measures other than education taxes per capita.**

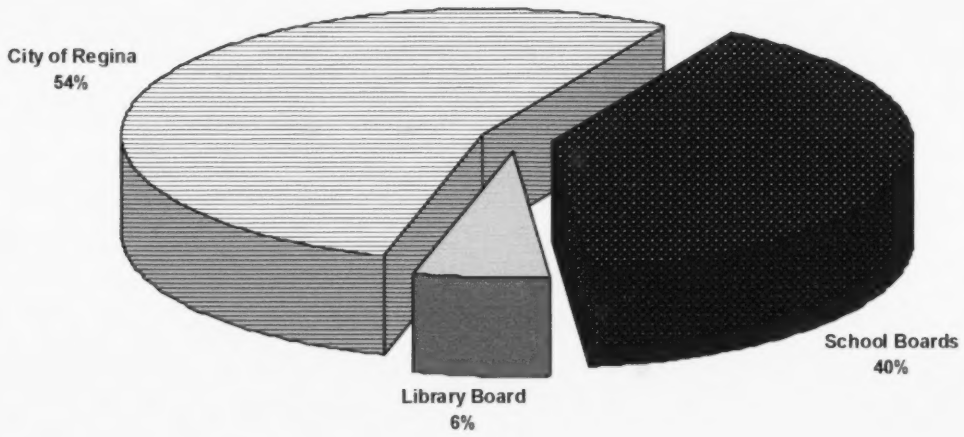
Historically, one challenge for the City has been the relatively high levels of education tax in Saskatchewan compared to other provinces, as well as the lack of understanding regarding the portion of the property tax

bill levied by the City of Regina. **For education property taxes per capita, Regina ranked 17th out of 21 cities, with Saskatoon at 15th according to the Edmonton Tax Survey.**

In 2009, the province announced a change in the way education is funded. There was some reduction of the education share of property taxes with the intention of further reductions. In Saskatchewan, the education share of property taxes in 2009 was still higher than other provinces, creating added pressure on property tax levels. The portion of local taxes (property tax and for some cities a business tax) used to fund education costs varies significantly from city to city. The graph above also provides comparative information about the education portion of business and property taxes in various cities. The changes in the Provincial education funding model and the commitment for further reductions should assist in improving this comparison in the future.

The next graph shows the distribution of property taxes in Regina for 2012.

Distribution of Property Taxes – 2012



Electrical and Natural Gas Revenues

External revenues such as gas and electrical revenues account for about 10.7% of total revenues. The City has no control over these revenues as the Province also sets gas and electrical rates. These rates are the major determinant in the level of gas and electrical revenues received by the City. While recent rate increases have added to City revenues, the markets are extremely volatile, and rate increases increase the costs for residents and businesses in Regina. For 2013, electrical and natural gas revenues are projected to increase by about $1,000,000

Licences and Levies

Under the provisions of The Cities Act, the City is limited to charging licence fees only to the extent that the fees cover costs. Licence fee increases, such as those approved for business licences in 2007 and animal control effective December 1, 2010 have been important in providing revenues to cover the costs of administering the licence regime. But these revenues are not available to be used for other sources.

Similarly, certain service and user fees are limited only to the cost of providing those services.

Tax penalties have also decreased in recent years as the City has made strides in reducing tax arrears through improved tax enforcement processes. Tax arrears as a percentage of the total tax levy dropped from 2.6% in 2005 to 1.7% at the end of 2011.

Provincial and Federal Operating Grants

Operating grants from the Provincial and Federal Governments account for 12.6% of 2013 revenues. Efforts of organizations such as the Federation of Canadian Municipalities, the Conference Board of Canada and the Canada West Foundation have helped to inform and advance recognition of the need for strategic investment in cities so they can fulfil their potential as engines of sustainable national growth. Federal capital programs such as the gas tax funding are providing much needed assistance to the City in addressing infrastructure requirements.

This year, the Municipal Operating Grant is expected to provide $40.8 million in funding for operating costs for the City of Regina. This is an increase of $4.2 million over the 2012 funding levels.

For 2013 Capital Program the City will receive $11 million from the Federal Government as a share of Gas Tax revenues.

Expenditure Challenges

Each year, City Council must consider the level of expenditures to fund programs and services, including the capital requirements related to those programs and services. Expenditure challenges include:

- **Growth in the Community**. While it is generally perceived that any increase in expense resulting from the physical growth of the city would be covered by additional tax revenues, that is not the case. There are required increases in the budgeted operating expenditures for areas such as waste collection and additional open space. But the most significant impact on the budget from growth is in the area of capital requirements for road network improvements.

- **Increases in salary and benefit costs.** The City is facing the same impacts as other employers from the shortage of labour resulting from demographic trends and the economic growth in Western Canada. These pressures will be reflected in the higher labour costs seen in other public sector organizations as well as across the labour market in general.

- **Education and Training Costs.** The City has experienced significant turnover for the past three years in all areas and levels of the organization. This equates to additional training and development requirements to ensure staff are able to perform required duties of their new position. To align with the Corporate Strategic Plan, the City has developed a Corporate Customer Service Strategy and training designed for all employees.

- **Increases in the price of fuel, asphalt, electricity and construction and engineering services** have exceeded the general inflation rate.

- There are also cost pressures as a result of **changing community interests, regulatory requirements, standards and expectations.**

- **Many local arts, cultural, sporting, community and charitable organizations are faced with fiscal pressures.** There has been an increase in the number of organizations seeking support through tax exemptions or capital or operating grants.

- **There continues to be a significant "infrastructure gap".** As outlined in the 2013 – 2017 General Capital Investment Program document, the City has identified a significant funding shortfall in its

infrastructure requirements over the next ten years. Continuing delays in addressing the infrastructure gap will cause that gap to continue to grow.

- **The City has significant unfunded liabilities for vested sick leave, accumulated vacation credits, service pay and banked overtime**. At the end of 2011, the liabilities for these costs were estimated at $32 million (no change from the end of 2010). As a growing proportion of the City's workforce reaches retirement age, the cash flows required to pay off this liability will grow. Demographic trends indicate there will be a significant cash flow impact over the next few years. Divisions are required to absorb these costs in their existing budgets.

- **The City has significant unfunded liabilities for pension and benefit plans**. The City is not required pursuant to accounting standards to account for a liability with respect to multiple employer pension and benefit plans such as the Civic Pension Plan and the Long Term Disability Plan, however, the liability is significant. The employers'contribution was increased in 2010 to meet existing liabilities following a significant drop in financial markets since 2008. These rates remain relatively high and contribute to pressures both in terms of contribution costs and in the recruitment and retention of employees.

- **Overall, the community supports the level of most City services and has a high rating for the services provided.** ***(2011 citizen satisfaction survey)*** **Regardless of these ratings, there are two realities the City faces:**

  - On those occasions when the City considers the elimination or a reduction in an existing service level, there is typically a segment of the community opposed to the change.

  - Some in the community are of the view that expenditures can be reduced. However, most individuals or groups do not support the resulting reductions in service levels. All those in the community do not use every service provided by the City, but all services are used by a segment of the community.

Budget Options

Faced with a gap in revenues and expenditures, there are limited long-term options for City Council. These include:

- **Increase the revenue generated.** The increase can be for existing revenue sources, external contributions from senior governments or other sources, or through the authority for new alternative sources of revenue.

- **Decrease expenditures** through one or more of the following approaches:

  - Eliminate a service or reduce the level of service provided.

  - Reduce the cost of providing the service, either through reducing the costs of wages, goods and services to deliver the service, or through considering alternative service delivery, including contracting with external parties to provide the service.

  - Reduce the current contribution to capital, using debt for capital projects with long-term benefits so that the benefit and cost is shared over the long term.

Over the past number of years, the City of Regina, along with the other cities in the province, has requested authority for alternative revenue sources. Potential new revenue sources are a local fuel tax, a local vehicle registration surcharge, a land transfer tax, a hotel tax and a local sales tax. Cities in other provinces have pursued new revenue sources. Implementation of such authority would require legislative change.

City Council has limited choices, other than through an increase in the mill rate to generate additional revenue. For many revenue sources, City Council has no control over the revenue generated.

City Council does have a choice to reduce expenditures. There are, however, certain realities to consider:

- A reduction in expenditures will result in either a reduction in direct services to the public, or a reduction in activities that support the provision of services to the public.

- A reduction in expenditures will in most instances lead to a reduction in staff. Salaries and benefits are the largest portion of the operating and capital budgets.

If there are significant expenditure reductions to be made, it will take time (and some cost) to implement the reductions. There is likely a period of 6 to 12 months before the full benefit of expenditure reductions would be achieved.

- Since 2005, the Core Services Review has identified $8.6 million in savings. It is expected that efforts in 2012 to narrow the gap between expected service levels and our ability to deliver will result in further savings in 2013 and beyond.

Budget Risks

It is important that budget choices are sustainable. From a fiscal perspective, the key consideration for City Council is the extent that the budgets are funding ongoing expenditures with ongoing revenues, and matching one-time or limited term expenditures with one-time revenues or funding sources. To the extent that budgets do not fully fund planned expenditures, or ongoing expenditures are being funded with one-time revenues, Council is shifting the budget burden to future years.

There are budget risks for 2013. These include:

- Many of the City's revenues and expenditures are subject to change due to external influences. Many factors impact revenues and/or expenditures including the weather, the cost of fuel, interest rates, gas rates and electrical rates. There could be positive or negative variances in 2013 due to these factors.

- There is some risk that assessment appeals will reduce actual tax revenue during 2013.

- Inflationary pressures for municipalities vary considerably from what Canadians think of as the traditional inflation rate (changes to the Consumer Price Index). A large proportion of municipal expenditures are for trades and construction work. Because of the economic strength both in Saskatchewan and the rest of Western Canada, these costs are rising considerably faster than the traditional inflation rate. Many municipalities are now working to develop a systematic way to assess and quantify the inflationary pressures they face. The Municipal Price Index (MPI), based on a "basket of goods" relevant to municipalities, is now being measured across Canada. For Regina, in 2012, the MPI was 4.0%, more than 50% higher than the average Consumer Price Index of 2.2%. The difference in these two rates of inflation may undermine the spending power in the City's budget.

- The City has significant unfunded liabilities for sick leave and vacation which are payable upon termination of an employee. These amounts are not budgeted for and are typically covered through savings from staffing vacancies.

Financial Policies and Performance Measures

Municipal governments do not exist to make a profit, but to provide services to citizens. However, budgets should be evaluated to a certain extent with regard to the impact they have on the government's financial condition.

Specific financial performance measures for governments have not yet been fully developed. However, the Public Sector Accounting Board has begun to develop guidelines that citizens can use to evaluate their government's financial position. The following information reflects the Statement of Recommended Practices. These measures are reported in the City's annual consolidated financial statements.

For governments, financial condition can be evaluted based on three factors:

Sustainability

> Sustainability is the degree to which a government can maintain its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others without increasing the relative debt or **tax burden** on the economy within which it operates.

Measures of sustainability include ratios such as:

- assets to liabilities
- financial assets-to-liabilities
- net debt to total annual revenue

Municipalities typically address strategies regarding sustainability through debt policy, including maximum ratios for debt servicing costs as a percentage of operating revenues and per capita debt levels.

Flexibility

> Flexibility is the degree to which a government can change its debt or tax burden on the economy within which it operates to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.

Measures of flexibility include the following ratios such as:

- Debt charges-to-revenues
- Net book value of capital assets-to-cost of capital assets
- Own source revenues to taxable assessment

General-purpose reserves – that is, those not linked to specific future needs – are the primary tool that municipalities use to be prepared for unforeseen circumstances and to take advantage of opportunities.

Vulnerability

> Vulnerability is the degree to which a government is dependent on sources of funding outside its control or influence or is exposed to risks that could impair its ability to meet its existing financial obligations both in respect of its service commitments to the public and financial commitments to creditors, employees and others.

One measure of vulnerability is the ratio of revenues from other orders of government to a City's own-source revenues. Others would take into consideration significant operating revenues from single sources, such as one taxpayer that makes up a significant portion of a municipality's revenues.

A strategy to reduce vulnerability would be the diversification of revenue sources. While municipalities can do this to a certain extent by attempting to draw diverse businesses, the current limitations on alternative sources of revenue reduce the viability of such a strategy and have the impact of increasing the dependency on revenues from other orders of government and property taxes.

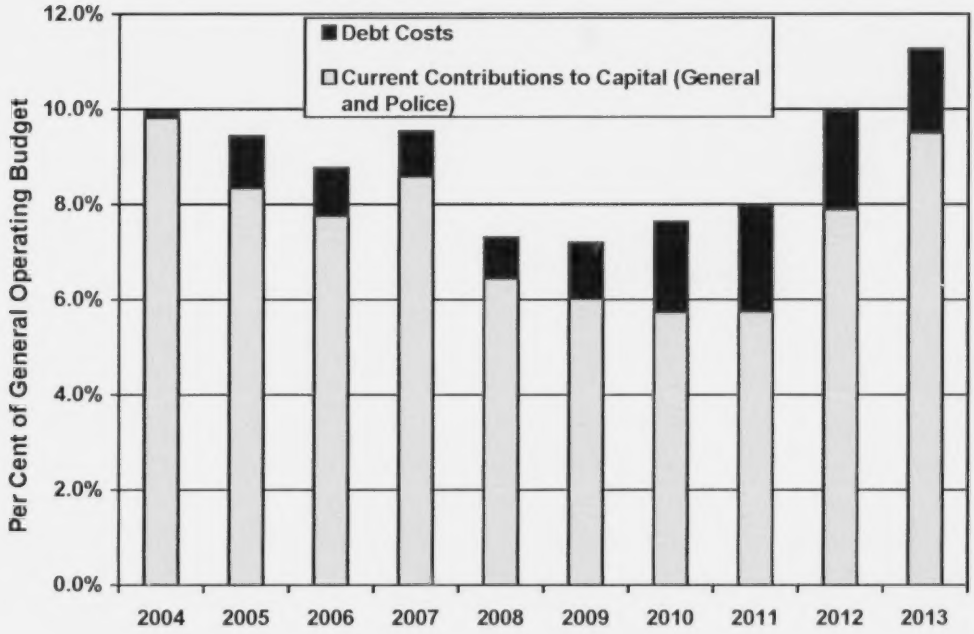
Long Term Financial Planning

During 2013, the Administration will continue to develop, for consideration by City Council, future financial plans which will assist in identifying specific areas of concern, best practices, and recommended policies, particularly those relating to the financial performance measures described above. Although work on all aspects of these plans are not yet complete, there are three areas for which some analysis is available:

Capital Requirements

The following graph shows the annual contribution to capital from the operating budget since 2004. It is clear that the challenge of providing capital from operating revenues has been difficult and will continue to be difficult.

Capital Funding From Current Operations – 2004 to 2013
(Per Cent of General Operating Budget)

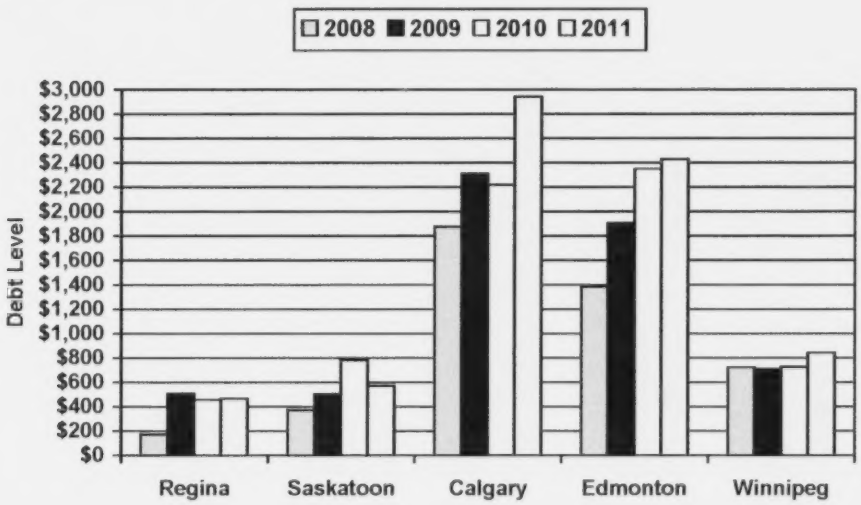


Debt Levels

Low debt levels provide flexibility and reduce vulnerability for a municipality. However, a municipality limited to strictly pay as you go financing for capital projects will be challenged to maintain sustainability, as it is difficult to raise sufficient funds in advance of requirements for infrastructure. The use of debt, like a mortgage, can allow a municipality to spread out the cost of capital investments over the period of benefit. Regina has relatively low levels of debt compared to other cities. With relatively low interest rates, more municipalities are increasing the use of debt as a method of financing infrastructure requirements.

The following chart shows the per capita debt comparisons to other Cities for the years 2008, 2009, 2010 and 2011.

Regina's Debt Levels – Comparisons to Other Cities



Reserve Levels

The City does not have extensive reserves. The projected 2013 ending balance in the General Fund Reserve is $27.6 million, the City's overall level of reserves is relatively low compared to other Western Canadian cities.

The next table is a summary of the City's reserve balances for the last five years.

Reserve Balances ($000's)

	2009	2010	2011	2012	Budget 2013
General Reserves:					
General Fund Reserve	32,618	31,753	35,946	36,530	27,627
General Utility Reserve	22,439	61,907	49,292	63,026	75,618
Subtotal	55,057	93,660	85,238	99,556	103,245
Specific Purpose Reserves:					
Land Development Reserve	-	-	8,363	6,496	3,585
Landfill Reserve	18,198	17,102	10,751	18,318	17,348
Winter Road Maintenance Reserve	3,426	3,426	3,523	3,523	3,523
Other Reserves	9,043	9,556	16,402	24,465	22,201
Subtotal	30,667	30,084	39,039	52,802	46,657
Reserve Totals	85,724	123,744	124,277	152,358	149,902

The growth and draw in the Utility and Landfill reserves in the past three years, reflects the planned approach to providing for future capital requirements. The 2013 – 2017 General Capital Budget reflects significant capital funding to be provided from reserves to fund required infrastructure investment.

Conclusion

The 2013 General Operating Budget provides the funding for significant progress towards achieving City Council's Vision:

Canada's most vibrant, inclusive, attractive, sustainable community, where people live in harmony and thrive in opportunity.

While Regina is in the midst of an exciting period of growth, it is also facing increasing financial pressure as a consequence of that growth. The 2013 budget attempts to find the right balance between addressing the needs of a growing city, continuing to prioritize the City's long-term needs, and minimizing the tax burden on residents. Building the proposed budget, the City of Regina took into account:

- Regina continues to experience growth – and responsible growth requires investment;
- The cost of many supplies continues to increase above the rate of inflation;
- An increase in Provincial funding is anticipated in 2013; and
- Citizens hold us accountable for making progress toward a brighter future, captured in our vision, while making efficient use of resources.

To continue to deliver programs and services through this growth period, while making progress on our vision, the City of Regina is implementing a 4.45% increase in the mill rate.

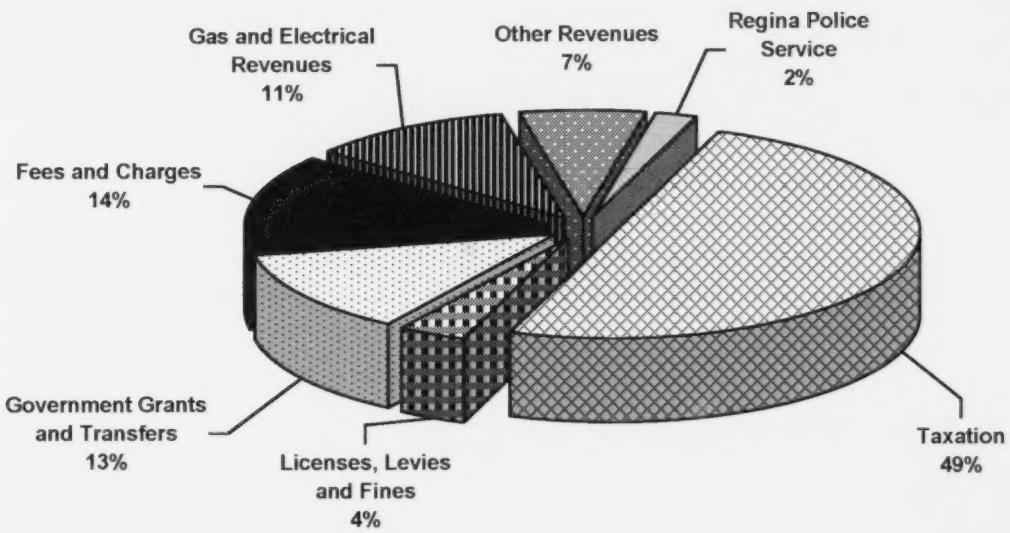
General Operating Revenues

General Operating Revenues

Operating Revenue Summary ($000's)

Revenue Category	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Taxation	157,172.2	157,807.9	**170,211.0**	13,038.8	8.3
Government Grants and Transfers	38,697.2	46,524.4	**42,756.3**	4,059.1	10.5
Licenses, Levies and Fines	10,650.8	11,236.3	**12,494.8**	1,844.0	17.3
Fees and Charges	40,670.0	48,762.2	**47,729.6**	7,059.6	17.4
Other Revenue	58,031.1	59,431.4	**59,879.7**	1,848.6	3.2
Civic Total	305,221.3	323,762.2	**333,071.4**	27,850.1	9.1
Regina Police Service	7,356.4	8,294.4	**7,811.9**	455.5	6.2
Total General Operating Revenue	312,577.7	332,056.6	**340,883.3**	28,305.6	9.1

2013 Operating Revenues


Gas and Electrical Revenues 11%
Other Revenues 7%
Regina Police Service 2%
Fees and Charges 14%
Government Grants and Transfers 13%
Licenses, Levies and Fines 4%
Taxation 49%

Highlights with respect to the 2013 revenue budget are:

- **The mill rate increase for 2013 is 4.45%, which equates to about $7.1 million.**
- **The 2013 Budget has been prepared including the Municipal Operating Grant Pool (former Revenue Sharing Grant) of $40.8 million, an increase of $4.2 million from funding provided in the 2012 Budget.**

- **The transfer from the General Fund Reserve to the Operating Budget in 2013 is $2,447,600.** The 2012 Budget included a $1,783,600 Transfer from the General Fund Reserve.
- **The utility surplus transfer for 2013 is $7,380,900 an increase of $499,700 over 2012**. The budget retains a transfer of $675,000 from the Water and Sewer Utility related to the additional GST rebate implemented by the Federal Government in 2005.

- **Gas and electrical revenues are projected to increase by $1.0 million.** This increase is partially due to an increase in electrical rates and partially due to increased consumption. In addition, the natural gas market is extremely volatile so significant variances may occur.

The following table is a detailed list of 2013 revenue sources for the General Operating Budget. The table outlines the amount of revenue, along with an analysis of the factors that determine the revenue generated from those sources. For some revenue sources City Council controls one or more of the factors that determine the revenue generated, although there may be some restrictions in legislation or regulations. For some revenue sources (gas revenues, electrical revenues, interest earnings and government grants), City Council has no control over the revenue generated.

General Operating Revenues					
Revenue Source	**Factors Determining the Amount of Revenue**	**Does the City Control?**	**2013 Budget**	**Per Cent of Total**	**Cumulative Percentage**
Property Taxes (including supplementary taxes)	Assessment Growth Mill Rates	No **Yes**	156,996,800	46.1%	46.1%
Electrical Revenues	Formula for Transfers Electrical Rates Consumption	No No No	29,636,300	8.7%	54.7%
Government Grants and Transfers (includes Police & Lotteries)	Government Policy	No	52,413,300	15.4%	70.1%
Gas Revenues	Payment In Lieu Rate Natural Gas Rates Consumption	No No No	6,700,000	2.0%	72.1%
Grants-In-Lieu of Property Taxes	Assessment Growth Mill Rates Government Policy	No **Yes** No	11,079,200	3.3%	75.3%
Community and Leisure User Fees	Amount of Fee Amount of Use	**Yes** No	9,888,800	2.9%	78.2%
Waste Collection and Disposal Fees	Amount of Fee Amount of Use	**Yes** No	14,901,200	4.4%	82.6%
Transit and Paratransit User Fees	Amount of Fee Amount of Use	**Yes** No	7,845,100	2.3%	84.9%
Utility Surplus Transfer	Transfer Rate Calculation Base	**Yes** **Yes**	7,380,900	2.2%	87.1%
Interest Earnings	Interest Rates Cash Balances	No No	7,713,000	2.3%	89.3%
Fines	Fine Amount Number of Infractions Level of Enforcement	**Yes** No **Yes**	6,003,575	1.8%	91.1%
Recovery of Administrative Costs (Utility, Pension Plans & BPWAB)	City Council Policy	**Yes**	4,740,900	1.4%	92.5%

General Operating Revenues					
Revenue Source	Factors Determining the Amount of Revenue	Does the City Control?	2013 Budget	Per Cent of Total	Cumulative Percentage
Paved and Gravel Alley Special Tax	Levy Rates Alley Lengths	**Yes** No	4,244,300	1.2%	93.7%
Other Revenue or Fees	Amount of Fee Amount of Use	**Yes** No	2,402,225	0.7%	94.4%
Recovery From Other Taxing Authorities (net of cancellations)	Transfer Rate Calculation Base	**No** **No**	2,175,000	0.6%	95.1%
Parking Meter and Permit Fees	Amount of Fee Number of Meters Amount of Use	**Yes** **Yes** No	1,400,000	0.4%	95.5%
Penalties on Taxes	Penalty Rates Outstanding Taxes	**Yes** No	1,050,000	0.3%	95.8%
Building Permit & Inspection Fees	Amount of Fee Number & Value of Permits	**Yes** No	3,313,100	1.0%	96.8%
Cemetery Fees	Amount of Fee Amount of Use	**Yes** No	994,100	0.3%	97.1%
Business and Taxi Licenses	License Fee Number of Licenses	**Yes** No	830,000	0.2%	97.3%
Amusement Tax	Tax Rate Ticket Prices Number of Tickets Sold	**Yes** No No	7,485,600	2.2%	99.5%
Planning and Development Fees	Amount of Fee Number of Applications	**Yes** No	1,204,900	0.4%	99.9%
Animal Control and Impoundment	Amount of Fee Number of Applications	**Yes** No	485,000	0.1%	100.0%
2013 General Operating Revenue			340,883,300	100.0%	

Each budget process involves choices with respect to costs (services provided, service costs and the method of service delivery), and the revenues available to fund the costs. Revenue choices include:

1. **Seek additional funding from the senior governments, or seek authority for new sources of revenue.** There are limits to the authority of City Council with respect to revenue options. The taxation authority for the City is limited to that provided in *The Cities Act*. The City's authority for taxes is essentially property tax, amusement tax and special taxes.

   The City is continuing to review its options around developing alternative revenue resources to meet the increasing operating and capital funding needs as the city continues to experience more significant growth. The Federal Government now provides municipalities 1.5 cents per litre of the Federal fuel tax starting in 2005, increasing to 5 cents per litre in 2009. In Alberta, Calgary and Edmonton each receive 5 cents per litre for every litre of gasoline sold in the city.

2. **Increase the mill rate.** The mill rate is the primary determinant for property tax revenue and grants or payments in lieu of property tax. The revenue from property tax does not increase in the same way that Federal and/or Provincial Government taxes increase. Taking the PST as an example, the revenue from PST is influenced by three factors:

   - Tax rate (currently 5% in Saskatchewan);

- Growth in the tax base resulting from more goods and services being sold – essentially growth through an increase in the "volume" or the tax base; and,

- Growth in the tax base as the cost of goods and services increases – essentially growth in the tax base through increases in "value or price".

For property taxes, while the assessment base has growth each year due to the construction or renovation of buildings that generates new property taxes, there is no increase in property taxes from growth in the assessed value of properties based on market appreciation.

3. **New or increased user fees and charges, fines and license fees.** Significant rate decisions made in recent years that are reflected in the 2012 budget projections include:

   - A fee schedule (Bylaw CR10-43) for Arena Ice Fees and Charges for 2010 to 2013

   - A Golf Course Fee Schedule (Bylaw CR12-183) for 2013 to 2015

   - A Cemetery Fee Schedule (Bylaw CR11-149) for 2012 to 2013.

   - Increased landfill rates (Bylaw CR10-110) for 2011 to 2013.

4. **Pursue alternative revenue options provided for in *The Cities Act* that are not currently used by the City of Regina.** Revenue options include:

   - The definition of a public utility [Section 2(cc)] includes waste management and street lighting services. During the 2002 budget process, the Executive Committee (Report EX02-15) considered the concept of a Waste Management Utility. The decision was made not to proceed with a utility. If a utility was implemented for waste management or street lighting, the cost of the services could be funded through a special charge rather than through general revenues.

   - There are a number of municipalities that pay for waste collection and disposal through specific fees. The fee structures are typically either a flat fee irrespective of the amount of waste disposed, or use of a system such as the "tag a bag" system. The "tag a bag" concept could not be implemented in Regina for those portions of the city served by rear lane collection.

   - Section 8(3) of The Cities Act provides the authority for fees for licenses, inspections, permits or approvals. Section 8(4) of the legislation limits the license fees to the cost to the City for administering and regulating the activity and collecting the fees. While the City has many fees and charges, there may be opportunity for additional fees and charges. The total revenue increase available through new fees is likely minimal.

   - Section 264 of The Cities Act allows the establishment of service fees in connection with any service provided by the City. The difficulty with the legislation is that to enforce collection of the fee, the only option is to discontinue the service. For some services, discontinuance may be an option, but for many services this is not an option.

   - Section 275 of The Cities Act authorizes a council to pass a special tax bylaw to raise revenue to pay for any specific service or purpose to be completed within the current year. The special tax could apply to the entire city or a portion of the city. The tax rate can be applied based on the property assessment, the frontage of a property, the area of a property or to each parcel of property. The only special tax currently levied by the City is for costs related to the reconstruction and maintenance of alleys and lanes.

- Section 279 of The Cities Act authorizes an amusement tax. While the City currently has an amusement tax, the City has chosen to limit the tax to those attending a commercial movie theatre. The tax base could be expanded to other forms of entertainment where an entrance fee or admission is charged.

If new taxes or fees are implemented, there will be increased administrative costs. The cost may be modest if existing billing and collection processes can be used. If not, the administrative cost of a new fee or tax could be substantial.

Taxation

Operating Revenue Summary ($000's)

Revenue Source	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Municipal Property Tax	144,729.1	142,516.6	**154,996.8**	10,267.7	7.1
Payments and Grants in Lieu of Tax	9,608.1	11,050.0	**11,079.2**	1,471.1	15.3
Total Property Tax	154,337.2	153,566.6	**166,076.0**	11,738.8	7.6
Supplementary Property Tax	900.0	2,058.5	**2,000.0**	1,100.0	122.2
Recovery from Other Taxing Authorities	2,135.0	2,186.2	**2,175.0**	40.0	1.9
Tax Cancellations	(200.0)	(3.4)	**(40.0)**	160.0	(80.0)
Total	157,172.2	157,807.9	**170,211.0**	13,038.8	8.3

The 2013 budget for property taxes and grants in lieu of property taxes is about $166 million, an increase of about $11.7 million over the 2012 budget. This amount consists of the following: increase in the municipal mill rate, $7.1 million; increase in tax revenue from growth, $4.6 million.

The key assumptions or factors that impact the budget are:

The increase in the municipal mill rate for 2013 is 4.45%. The mill rate for 2012 was 15.1059 compared to 8.4404 for 2013. The restated revenue neutral mill rate for 2013 is 8.0808 with no mill rate increase, tax revenues would increase by about $4.6 million. With the mill rate increase, tax revenues will increase by about $7.075 million.

In previous years the property tax revenue shown in this document reflected a reduction of the budgeted levy amount by the projected appeal risk. Starting in 2010, there has been no provision to fund appeal risk in the General Operating Budget therefore, the 2013 property tax projection is not adjusted for potential appeal risk.

The 2013 preliminary tax assessment roll is $19,618,300. The final date to file an appeal for 2013 is February 4, 2013. The assessment roll will be reviewed for potential risk due to corrections and assessment appeals using preliminary information obtained from appeals filed for 2013. Based upon the review of appeals received, there may be a risk of reduction in the assessment roll. If the reduction in tax revenues due to assessment appeals causes a deficit in the 2013 fiscal year, then that deficit must be eliminated by a transfer from the General Fund Reserve to the General Operations Fund.

The following table details the property tax and grants in lieu of tax revenue (budget and actual) for the last five years. The property tax revenue includes supplementary taxes.

Tax Revenue ($000's)	2009	2010	2011	2012	2013
Property Tax:					
Budget	118,208.6	128,300.6	136,205.3	144,729.1	154,996.8
Actual	122,114.6	127,519.4	136,130.0	142,516.6	-
Variance	3,906.0	(781.2)	(75.3)	(2,212.5)	-
Grants In Lieu of Property Tax:					
Budget	8,725.0	9,196.2	9,608.1	9,608.1	11,079.2
Actual	8,403.9	8,604.2	9,415.1	11,050.0	-
Variance	(321.1)	(592.0)	(193.0)	1,441.9	-

As a result of assessment appeal decisions within the year and allowances for outstanding assessment appeals at the end of each year, there can be significant volatility in actual tax revenue as compared to budgeted revenues.

Mill Rates and Mill Rate Factors

Mill rates and mill rate factors serve different purposes. The mill rate, applied to the taxable assessment (including the assessment of grant in lieu properties), determines the total tax generated. Mill rate factors determine the distribution of the taxes between groups of properties. The following table is the history of mill rates, including the mill rates for the Schools and Library, over the last ten years. There have been reassessments in 1997, 2001, 2005, 2009 and 2013. Whenever a reassessment occurs, the mill rate is recalculated such that there is no change in the total taxes levied as a result of the reassessment. The annual per cent change for 2005, 2009 and 2013 in the following table is based on the mill rate for the year in comparison to the restated mill rate for the prior year.

Mill Rate History

	Municipal		Schools		Library		Total	
Year	Mill Rate	Per Cent Change	Mill Rate	Per Cent Change	Mill Rate	Per Cent Change	Mill Rate	Per Cent Change
2002	18.4194	4.33%	19.7247	1.00%	1.9077	1.50%	40.052	2.53%
2003	18.6212	1.10%	19.7247	-	1.9745	3.50%	40.320	0.67%
2004	18.6212	-	19.7427	-	1.9745	-	40.338	-
2005	17.6987	4.00%	18.0264	-	1.8045	3.00%	37.5296	1.99%
2006	17.6987	-	18.5528	2.92%	1.9320	2.92%	38.1835	1.74%
2007	18.3907	3.91%	19.0166	2.44%	2.0267	4.90%	39.4340	3.17%
2008	18.9130	2.84%	19.7393	3.80%	2.1059	3.91%	40.7582	3.36%
2009	13.4420	-	*See Note 1*	-	1.4967	-	-	n/a
2010	13.9797	4.00%	*See Note 1*	-	1.5401	2.90%	-	n/a
2011	14.5389	4.00%	*See Note 1*	-	1.5919	3.36%	-	n/a
2012	15.1059	3.90%	*See Note 1*	-	1.6221	1.90%	-	n/a
2013	8.4404	4.45%	*See Note 1*	-	0.8947	2.90%	-	n/a
Average Increase - 2002 to 2013		**2.71%**				**2.57%**		

Note:

1. *The Provincial Government has changed the way education costs are funded by the province and to the way that education property taxes are calculated.*
   - *The province now sets province wide mill rates to calculate the education tax for properties.*
   - *The province has changed the level of direct funding for school boards.*

Mill rate factors can be established by City Council for each property class or subclass. The factors change the distribution of the total tax levied but do not increase or decrease the total tax collected. The following table shows the mill rate factors since 2008.

Mill Rate Factors

Property Class/Subclass	2009	2010	2011	2012	2013
Residential (including condominiums)	0.89783	0.90059	0.90059	0.90059	0.87880
Multiple Family Residential	0.93390	0.90059	0.90059	0.90059	0.87880
Commercial and Industrial	1.22945	1.22945	1.22945	1.22945	1.32901
Exterior Hotels	n/a	n/a	n/a	n/a	n/a
Golf Courses	0.92187	0.92187	0.92187	0.92187	0.86359
Resource Property	n/a	n/a	n/a	n/a	1.32901
Agriculture	1.22945	1.22945	1.22945	1.22945	1.32901

The Province announced that for 2009 there are changes to the funding of education and changes to the way property tax is calculated for the education levy. Province wide education levy mill rates are now set by property class with mill rate factors no longer applied to calculate the education portion of property taxes. Mill rate factors can still be applied to calculate the municipal and library property tax levies. The following table shows the education mill rates as set by the Province on March 20, 2013.

Property Class	2012	2013
Residential (including condominiums)	9.51	5.03
Multiple Family Residential	9.51	5.03
Agriculture	3.91	2.67
Resource Properties	n/a	11.04
Commercial and Industrial (All)	n/a	8.28
Commercial and Industrial (Taxable Assessment less than 499,999)	12.25	n/a
Commercial and Industrial (Taxable Assessment is 500,000 to 5,999,000)	14.75	n/a

Note:
The Province wide mill rates for 2013 are not known at this time. They will be announced with the Provincial Budget.

Property Assessment

Taxable assessment for a property is the fair value assessment determined in accordance with legislation and the Saskatchewan Assessment Manual multiplied by the provincial percentage set by the Province. For 2013, the provincial percentages are:

- 70% for all residential property, including condominiums and multi-unit residential property.
- 40% for non-arable land and 55% for other agricultural property.
- 100% for elevators, rail right of ways and pipelines; and,
- 100% for all other commercial and industrial property.

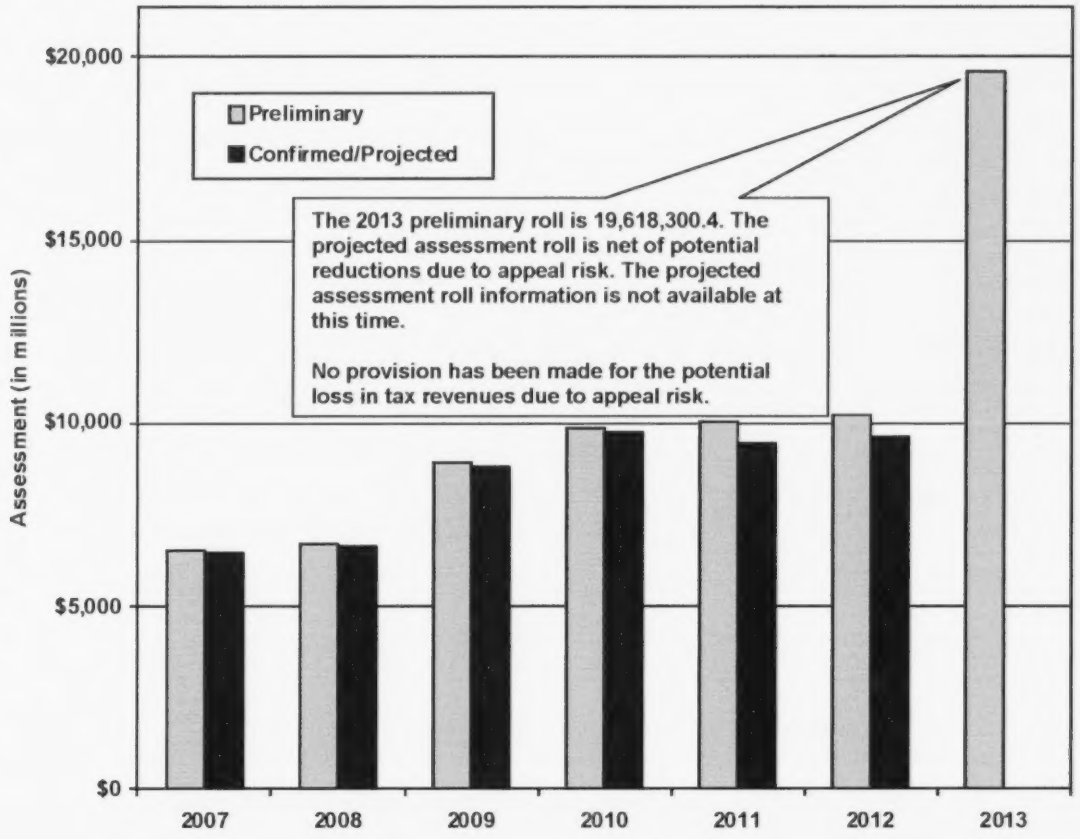
Each year an assessment roll is prepared. Every four years there is a province wide reassessment that updates assessments to a new base year. 2013 is a revaluation year that reflects a base date of Jan 1, 2011. Within 60 days from the "opening" of the assessment roll, property owners have the right to file an assessment appeal. The first step of the assessment appeal process is an appeal to the Board of Revision. If any party to the assessment appeal is of the view that the Board of Revision erred in their decision, the party can appeal to the Saskatchewan Municipal Board Assessment Appeal Committee (SMBAAC). Once

the SMBAAC renders a decision, parties to an appeal have the right to seek leave to appeal to the Court of Appeal with respect to a question of law.

Each year, there are changes to the assessment roll. This includes changes due to assessment appeal decisions of the Board of Revision and/or SMBAAC; additions to the assessment roll resulting from new construction or major renovations of property, the subdivision of property and zoning changes; and, deletions to the assessment roll, typically resulting from demolitions of property.

The total taxable assessment (including the assessment of grant in lieu properties) can be subject to significant change and uncertainty due to assessment appeals. The following graph highlights the variability between the preliminary assessment roll and confirmed assessment roll totals since 2006.

Property Assessment (Taxable and Grant-in-lieu)



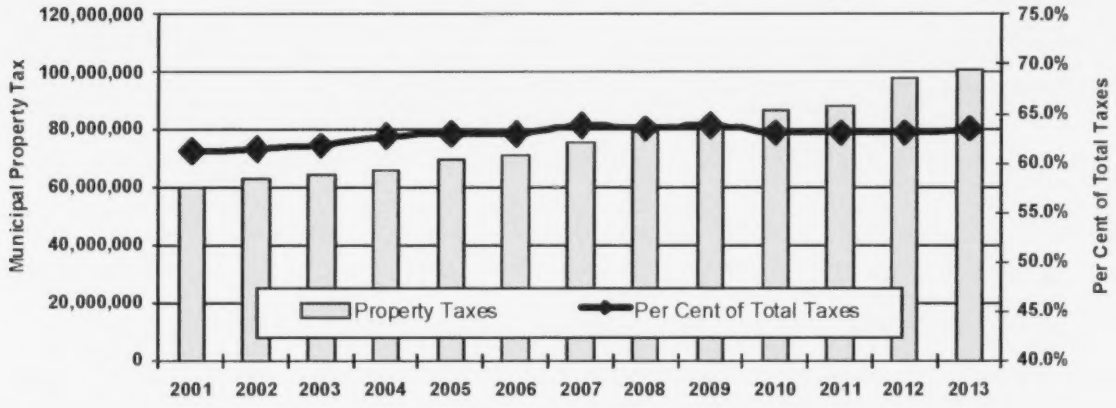
Note:
The 2005 – 2008 assessments are valued with a base year of 2002. The 2009-2010 assessment is valued with a base year of 2006 while the 2013 assessment is valued with a base year of 2011.

Often in recent years, due to the impact of assessment appeals and other assessment changes, the confirmed assessment roll is less than the preliminary assessment roll. The contingent liability for assessment appeals outstanding at November 30, 2012 was approximately $2.9 million. The risk is with respect to appeals for the years 2009, 2010, 2011 and 2012.

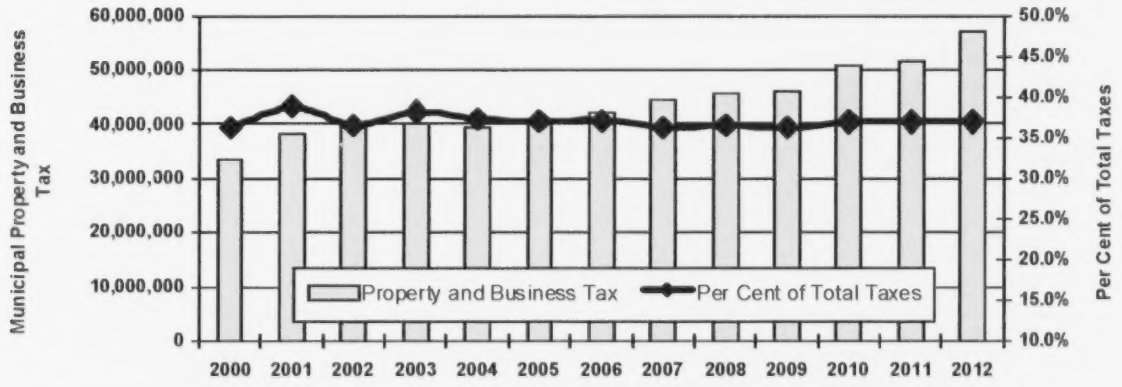
Tax Distribution

The next two graphs provide information on the changes in the distribution of taxes in Regina since 2001. The taxes are based on the confirmed assessment roll each year, net of phase-in adjustments and do not reflect allowances established at the end of the year for appeals, nor subsequent appeal decisions. The taxes for 2013 are based on the projected assessment. The graphs show the total taxes and percentage of total taxes since 2001.

Municipal Property Tax – Residential Properties



Municipal Property Tax – Commercial, Industrial and Other Properties



This graph includes grants-in-lieu of government and crown-owned properties. The trend has been a decrease in the proportion of total municipal taxes paid by commercial, industrial and other properties.

Government Grants and Transfers

Operating Revenue Summary ($000's)

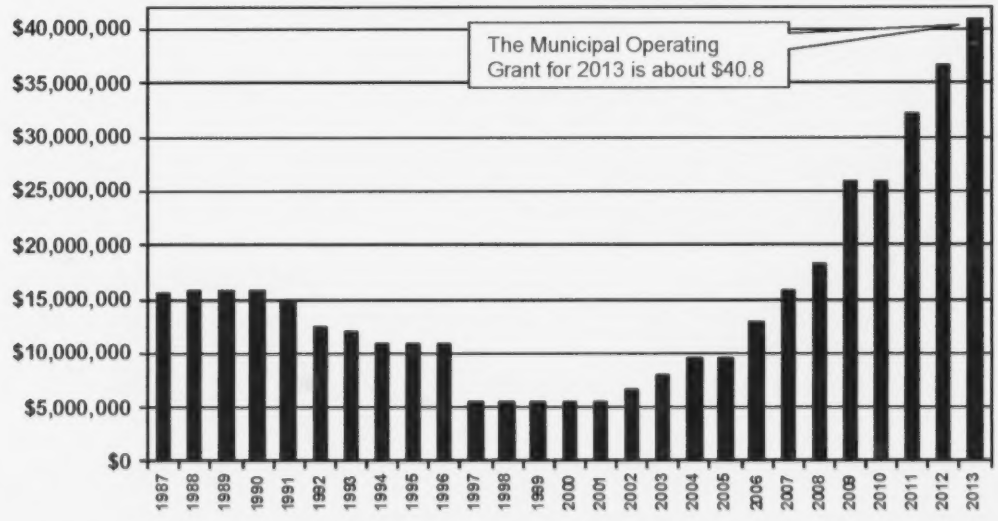
Revenue Source	2012 Budget	2012 Actual	**2013 Budget**	Dollar Change	Per Cent Change
Municipal Operating Grant	36,624.2	36,620.2	**40,790.3**	4,166.1	11.4
Paratransit Grant	1,130.0	1,225.6	**980.0**	(150.0)	(13.3)
Other Grants:					
Discount Transit Pass Grant	520.0	629.6	**520.0**	-	-
Urban Aboriginal Leadership Program	35.0	54.2	-	(35.0)	(100.0)
Crime Prevention Week	2.0	2.0	-	(2.0)	(100.0)
Recycling Grant	-	122.9	**80.0**	80.0	100.0
Urban Highway Connector Program	386.0	397.7	**386.0**	-	-
Sask Housing Trust Funds	-	7,453.3	-	-	-
Mosquito Control	-	5.0	-	-	-
Immigration Trends	-	13.1	-	-	-
Other	-	0.8	-	-	-
Total	38,697.2	46,524.4	**42,756.3**	4,059.1	10.5

Municipal Operating Grant (former Revenue Sharing Grant)

For 2013, funding for Regina from the Municipal Operating Grant is approximately $40.8 million. This is an increase of $4.2 million from 2012 funding levels.

The following graph shows the annual Municipal Operating Grant received by Regina since 1987:

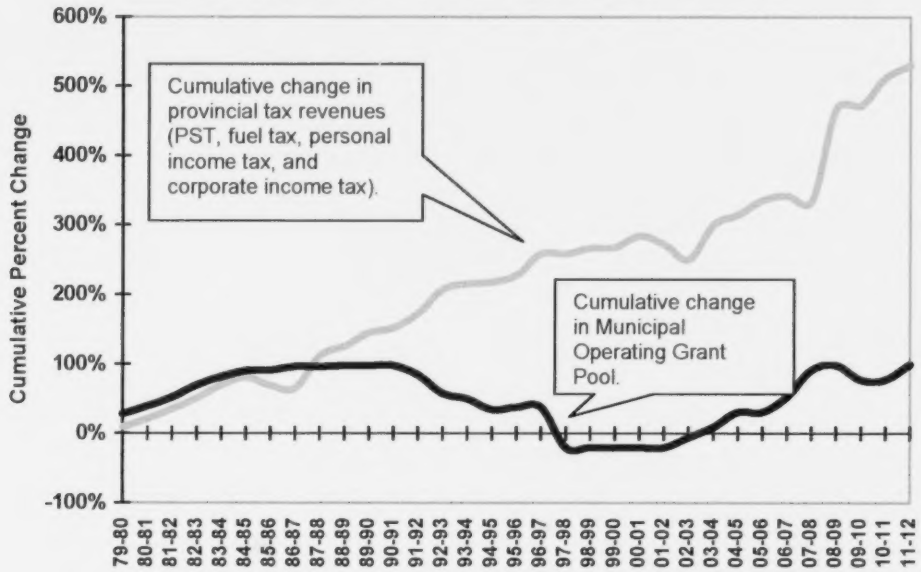
Regina's Municipal Operating Grant



Initially, the amount of funding in the Municipal Operating Grant Pool was linked to four provincial tax bases (retail sales, fuel, personal income and corporate income), with the size of the pool increasing or decreasing with the change in the tax base (not tax revenue). The following graph shows the increase in the Municipal

Operating Grant Pool since the inception of the grant program, in comparison to the increase in tax revenue from the four provincial taxes initially linked to the Municipal Operating Grant Pool.

Provincial Tax Revenue and Municipal Operating Grant Pool



In 1990, the Municipal Operating Grant accounted for 11.1% of the total general operating revenue budget. In 2013, the grant accounts for 12.0% of the total general operating revenue.

In 2012-13, the Provincial Government will provide a total of $237.4 million dollars in Revenue Sharing grants to urban, rural and northern communities. This is based on 2010-11 PST Revenue of $1.2 billion.

The following table shows the estimated distribution of the Municipal Operating Grant for urban and rural municipalities for 2012.

Distribution of Municipal Operating Grant

	2012	
	$ Million	Per Cent of Total
Urban Municipalities		
Regina	36.72	15%
Saskatoon	41.46	17%
All Other Urban Municipalities	73.76	31%
Urban Municipalities Subtotal	151.94	64%
Rural Municipalities	68.85	29%
Northern Communities	16.62	7%
	237.40	100%

Paratransit Grant

For 2013, the Paratransit Grant is projected to be $980,000. Payments are received quarterly and the total 2013 grant is not final and could change as a result of the final calculation by the Province.

Paratransit receives operating and capital grants from the Province's Municipal Transit Assistance for People with Disabilities program. When the grant program was first implemented, the program funded up to 50% of the net operating cost of the Paratransit program and up to 75% of the capital cost. The operating grant has been converted to a performance-based grant with the level of funding linked to the number of trips.

The Paratransit grant has not kept pace with service needs and costs. The following table provides information on the operating grants since 2008.

Paratransit Service ($000's)	2008	2009	2010	2011	2012	2013
Provincial Operating Grant	949.8	1,062.9	1,002.9	1,045.0	1,151.0	980.00
City's Operating Contribution	2,075.7	2,572.4	2,418.3	2,458.7	2,723.0	2,930.0
Total Contributions	3,025.5	3,635.3	3,421.2	3,503.7	3,874.0	3,910.0
Provincial Operating Grant	31.4%	26.3%	29.3%	29.8%	29.7%	25.1%
City's Operating Contribution	68.6%	73.7%	70.7%	70.2%	70.3%	74.9%
Total Contributions	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

The Province's contribution has dropped from the initial target of 50% to approximately 25% of the net operating cost of the program. Based on 2013 funding, it is projected that the Province's contribution will be approximately 25.4%. The City supported the move to a performance-based system for providing the operating grants. The concern is that the level of provincial funding, as a portion of the net cost of the program, is declining and not keeping pace with escalating costs.

Other Grants

The total for other grants for 2013 is $986,000. The Province also provides transfers to the Regina Police Service. The transfers received by the Regina Police Service are included in the Fees and Charges section for Police. Other grants are conditional grants linked to specific projects or initiatives. Most of the grants are one-time grants that will not be received from year to year. Some of the grants, such as those for the Discounted Transit Pass Grant are programs that could continue for several years, although there is no specific commitment from the Province with respect to the timeframe for the grants.

Licenses, Levies and Fines

Operating Revenue Summary ($000's)

Revenue Source	2012 Budget	2012Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Licenses					
Business Licenses	730.0	832.4	**730.0**	-	-
Animal Control and Impoundment	485.0	418.4	**485.0**	-	-
Taxi Licenses	100.0	143.7	**100.0**	-	-
Levies and Other Taxes					
Paved and Gravel Alley Special Tax	3,686.9	2,936.3	**4,244.3**	557.4	15.1
Amusement Tax	650.0	752.8	**700.0**	50.0	7.7
Fines					
Court Fines	3,100.0	4,134.6	**3,300.0**	200.0	6.5
Animal Fines	103.9	44.4	**181.9**	78.0	75.1
Impound Fees	20.0	16.8	**20.0**	-	-
Parking Tickets	1,750.0	1,946.4	**2,703.6**	953.6	54.5
Fire Bylaw Violations	25.0	10.5	**30.0**	5.0	-
Total	10,650.8	11,236.3	**12,494.8**	1,844.0	17.3

Business Licenses

The authority for licenses is Section 8 of *The Cities Act*. The majority of the licenses issued by the City are pursuant to *The Licensing Bylaw, 2007*.

The 2013 budget for business licenses is $730,000, no change over 2012. City Council (Report CR06-88) approved a simplified structure for license fees effective January 1, 2007. The new structure established two license categories with a fee of $225 for a Resident Business License and $450 for a Non-Resident Business License. On an annual basis, about 3,400 licenses are issued.

The following table details the business license revenue (budget and actual) since 2008.

Business License Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	700.0	700.0	700.0	700.0	730.0	730.0
Actual	702.4	684.3	733.0	816.3	832.4	-
Variance	2.4	(15.7)	33.0	116.3	102.4	-

Animal Control

The 2013 budget for this program is $686,900, an increase of $78,000 over 2012. City Council (Report CR07-163) approved an amendment of the Cat Control Bylaw, later repealed and consolidated as part of *The Regina Animal Bylaw, 2009*, to state that all cats must be licensed and an increase in animal fines, effective January 1, 2008. The revenue from animal licensing and animal fines is a source of funding for animal control and impoundment, with services provided under contract by the Regina Humane Society. The following table details the animal control revenue (budget and actual) since 2008.

Animal Control Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	438.9	438.9	438.9	608.9	608.9	686.9
Actual	346.5	405.2	399.0	485.3	479.6	-
Variance	(92.4)	(33.7)	(39.9)	(123.6)	(129.3)	-

Paved and Gravel Alley Special Tax

Funding for maintenance and reconstruction of alleys is through a **Paved and Gravel Alley Special Tax** levied pursuant to Section 275 of *The Cities Act*. The special tax is levied against all properties that abut an alley and is billed in conjunction with property taxes.

The 2013 budget of $4,244,300 is an increase of $557,400 over the 2012 budget. The 2013 budget reflects an increase in labour, equipment and materials, along with a 22% administrative corporate overhead to be phased in over the next 3 years (2012 – 7%, 2013 – 7%, 2014 – 8%). As a result, 7% corporate overhead has been incorporated into the 2013 alley special tax rates. There is also deferred revenue collected in prior years that will be expended in 2013.

Full costs have not been charged to the program. Therefore, in order for the alley program to be fully funded by the property owners, additional costs will be identified and brought forward for consideration.

Since 2003, the revenue was collected through the special tax provisions of *The Cities Act*. Prior to 2003, the levy was assessed pursuant to provisions of *The Urban Municipality Act, 1984*. The following table details rates for alleys and lanes since 2007.

Assessable Rates	2007	2008	2009	2010	2011	2012	2013
Paved and Upgraded Alleys	$2.28/ft.	$2.40/ft.	$2.64/ft.	$2.72/ft.	$2.88/ft.	$3.09/ft.	$3.56/ft.
Gravel Alleys	$1.48/ft.	$1.55/ft.	$1.66/ft.	$1.71/ft.	$1.81/ft.	$2.04/ft.	$2.33/ft.

The rate increase for 2013 is consistent with the direction adopted by City Council to enhance the maintenance of alleys. In 1996, an initiative was undertaken to evaluate the entire alley system. From the review, it was proposed that a 30-year reconstruction cycle be adopted for paved alleys and a 40-year reconstruction cycle for gravel alleys.

In order to implement this proposal the number of paved alleys reconstructed each year would be increased incrementally by four until 2005. The program would provide for reconstruction of approximately 45 paved alleys.

For gravel alleys, increased investment levels between 1996 and 2001, resulted in all alleys requiring completion of full block reconstruction. The 2001 evaluation confirmed the objectives of the strategy were met, however, adjustments to the maintenance program were warranted. The approved maintenance program involved blading four to five times during the construction season, spot gravelling, cleaning of catch basins, minor reconstruction, minor drainage improvements, and a systematic program of gravel refreshment. Continuation of the investment strategy ensured ten additional alleys/year would be refreshed until 2006 when a ten-year refreshment cycle was reached on a City wide basis. As well, minor reconstruction of alleys was reduced to the equivalent of approximately five locations/year.

If the special tax levy is not fully expended in the year levied for the intended purpose, the unspent amount of the levy is recognized as deferred revenue and taken into revenue only when it is expended on the intended purpose in the following year.

Amusement Tax

The authority for **amusement tax** is Section 279 of *The Cities Act*. Bylaw 2003-102, the Amusement Tax Bylaw, establishes the amusement tax rate and defines the nature of entertainment subject to the tax. Amusement tax is applicable to the sale of tickets for commercial movie theatres. The amusement tax is 10%, with one-tenth of the amount to be retained by the theatre as an administrative fee or commission for collecting the tax.

For 2013, the projected revenue from amusement tax is $700,000, an increase of $50,000 over the 2012 budget.

The administrative fee or commission for 2013 is $60,400.

The following table details the amusement tax revenue (budget and actual) since 2008.

Amusement Tax Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	600.0	600.0	600.0	600.0	650.0	700.0
Actual	611.9	730.3	733.1	728.0	752.8	-
Variance	11.9	130.3	133.1	128.0	102.8	-

Court Fines

The projected revenue from court fines for 2013 is $3,300,000, an increase of $200,000 over the 2012 budget.

Court fines are received either through the Municipal Court or through traffic violations that result in payment through the provincial court system. The Regina Police Service issues tickets for infractions of *The Provincial Vehicles Act* and the City of Regina Traffic Bylaw.

The next table provides a summary of the budgeted and actual revenue from court fines since 2008 along with history on the number of traffic tickets issued and paid.

Court Fines Information	2008	2009	2010	2011	2012	2013
Fine Revenue ($000's):						
Budget	2,750.0	2,750.0	3,100.0	3,100.0	3,100.0	3,300.0
Actual	3,364.1	3,187.4	3,256.5	3,462.2	4,134.6	-
Variance	614.1	437.4	156.5	362.2	1,034.6	-
Traffic Tickets:[1]						
Tickets Issued	32,723	33,879	36,444	32,866	32,268	-
Tickets Paid	19,742	27,554	25,338	26,971	33,734	-

Note:
1. *A concerted collection effort during 2012 has resulted in the payment of a number of tickets that were issued in prior years.*

While the Province administers and enforces the collection of tickets, they deduct from the fine revenue remitted to the City the following charges:

- A court security fee of $320,000 per year.
- An administration fee of 25% of the value of the tickets collected, plus the costs for credit and debit cards and collection agency fees. The total projected fine administration fee for 2013 is $825,000. Banking and collection agency fees for 2013 is $95,500.

Parking Fines

The projected revenue from parking fines for 2013 is $2,703,600, an increase of $953,600 over the 2012 budget.

The next table provides a summary of the parking fine revenue since 2008 along with information on the tickets issued and paid, and other related information. The introduction of an on-line payment option in April/2009 has been well received with a steady increase in the tickets collected via this method. As of August 2011, 40% of all parking fines were collected through this payment method.

Parking Ticket Information	2008	2009	2010	2011	2012	2013
Parking Ticket Fines ($000's):						
Budget	1,525.0	1,525.0	1,625.0	1,625.0	1,750.0	2,703.6
Actual	1,315.1	1,606.5	1,445.1	1,564.9	1,946.4	-
Variance	(209.9)	81.5	(179.9)	(60.1)	196.4	-
Parking Tickets:						
Tickets Issued - City	60,783	68,239	68,482	65,526	83,816	-
Tickets Issued - Wascana/University	18,042	20,565	20,541	22,904	18,306	-
	78,825	88,804	89,023	88,430	102,122	-
Tickets Paid	66,741	76,669	75,707	75,278	83,858	-

Fire Bylaw Code Violations/Fines – Amendments to the Regina Fire Bylaw 2005-18 in 2010 provide for enhanced enforcement powers that permit the issuing of fines for failing to comply with regulatory requirements. The revenue for 2013 is projected to be $30,000.

Fees and Charges

Operating Revenue Summary ($000's)

Revenue Source ($000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
City Operations	26,873.9	28,754.6	**33,053.1**	6,179.2	23.0
Community Planning & Development	11,276.8	17,065.1	**12,276.8**	1,000.0	8.9
Other Fees and Charges	2,519.3	2,942.5	**2,399.7**	(119.6)	(4.7)
Total	40,670.0	48,762.2	**47,729.6**	7,059.6	17.4

City Operations Fees and Charges

Revenue Source ($000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Solid Waste Collection	230.0	185.6	-	(230.0)	(100.0)
Landfill Fees	8,635.0	9,576.8	**11,490.0**	2,855.0	33.1
Allocated Landfill Charges	3,932.5	3,645.6	**4,363.6**	431.1	11.0
Recycling Revenues	215.0	211.9	**3,366.2**	3,151.2	1,465.7
Use/Encroachment Fees	45.0	225.3	**45.0**	-	-
Parking Fees	1,400.0	1,433.4	**1,400.0**	-	-
Other Public Works Revenues	431.1	397.0	**357.8**	(73.3)	(17.0)
Golf Courses	3,490.1	3,073.2	**2,878.3**	(611.8)	(17.5)
Cemeteries	933.2	1,088.4	**994.1**	60.9	6.5
Tree Planting and Maintenance	10.0	31.2	**16.0**	6.0	60.0
Other Parks and Open Space Revenue	4.0	9.2	**27.0**	23.0	575.0
Fire Suppression Fees	216.1	373.3	**250.0**	33.9	15.7
Other Fire and Protective Services Revenue	5.0	131.0	**20.0**	15.0	300.0
Transit Operations	6,920.3	7,657.9	**7,213.5**	293.2	4.2
Paratransit Services	406.6	714.8	**631.6**	225.0	55.3
Total	26,873.9	28,754.6	33,053.1	6,179.2	23.0

Landfill Fees

The 2013 budget for landfill fees is $11,490,000, an increase of $2,855,000 over 2012. This is due to an increase in the tipping fee at the scale as well as an expected increase in unit volumes.

In 2010, City Council (Report CR10-110) approved landfill rates per tonne for 2011 to 2013. The rates for 2011, 2012 and 2013 are $45.00, $55.00 and $65.00 respectively.

In 2003, City Council adopted a funding policy for the calculation of the transfer to the landfill reserve. The landfill and recycling revenues net of landfill and recycling operating costs are transferred to the

Landfill Reserve to fund landfill capital costs. The landfill revenues used in the calculation of the transfer include the revenues from external customers. A financial model has been developed for the landfill operations, taking into account operating and capital costs for the landfill and recycling. Rates are established based on funding requirements for operating costs along with current and projected capital requirements. For 2012, this revenue increases to $8,635,000.

The following table details landfill revenue (budget and actual) since 2008:

Landfill Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	5,775.3	4,980.3	5,368.0	6,478.0	8,635.0	11,490.0
Actual	5,176.3	5,352.8	6,037.5	7,806.1	9,576.8	-
Variance	(599.0)	372.5	669.5	1,328.1	941.8	-

The solid waste residential collection program pay tipping fees as is done by other internal City clients via an internal allocation. This allocation is done at the tipping fee unit price that is the same as for all other users, internal and external.

Parking Meter Fees

The 2013 budget for parking meter revenues is $1,400,000, no change from the 2012 budget. In 2003, City Council (CR03-113) approved, effective July 1, 2003, an increase in parking meter rates from $0.75 to $1.00 per hour. The increase was for regular meters. Loading zone meters are 50 cents for 15 minutes.

The following table details parking meter revenue (budget and actual) since 2008.

Parking Meter Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	1,340.0	1,340.0	1,400.0	1,400.0	1,400.0	1,400.0
Actual	1,406.0	1,447.4	1,388.4	1,353.8	1,433.4	-
Variance	66.0	107.4	(11.6)	(46.2)	33.4	-

Golf Course Revenue

The 2013 budget for golf course revenue is $2,878,300, a decrease of $611,800 from the 2012 budget. The 2013 budget is consistent with the actual revenue received since 2009.

Western Golf Management (WGM) has a three-year contract to operate the Joanne Goulet and Lakeview Golf Courses. This contract, approved by City Council in February, 2010, is in effect from 2010 through 2012. In addition to the annual base fee of $382,000, the City will receive 40% of all green fees collected.

WGM also has a 20-year contract (2002 – 2021) to operate the Murray and TorHill Golf Courses. The City receives an annual base fee along with 50% of all green fees collected. A three-year fee schedule for 2010-2012 was approved by City Council in February, 2010.

The following table details golf course revenue (budget and actual) since 2008.

Golf Course Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	2,473.6	2,590.6	2,664.7	2,709.3	3,490.1	2,878.3
Actual	2,590.8	2,717.5	2,819.8	2,763.6	3,073.2	-
Variance	117.2	126.9	155.1	54.3	(416.9)	-

Cemetery Revenue

The 2013 budget for Cemetery revenue is $994,100, an increase of $60,900 over the 2012 budget.

A proposed two-year fee schedule, effective January 1, 2012, and January 1, 2013 will incorporate fee increases of 7% in each of the two years. The proposed fee schedule is in line with fees charged by other municipally-operated cemeteries in Saskatchewan and Western Canada. New columbaria installed in 2010 and 2011 have attracted higher than normal sales of niches. Sales volumes of other products and services are expected to remain similar to 2011. Cemeteries are operated on a cost-recovery basis.

The following table details cemetery revenue (budget and actual) since 2008.

Cemetery Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	722.9	797.5	829.4	880.6	933.2	994.1
Actual	900.2	844.7	1,007.1	911.4	1,088.4	-
Variance	177.3	47.2	177.7	30.8	155.2	-

Fire Suppression Service Fees

The majority of the revenue is for fees pursuant to service agreements with the Rural Municipality of Sherwood and the Rural Municipality of Lumsden. The fees have two components:

- **Retainer Fee** – For each of the servicing agreements, an annual retainer fee is paid. The retainer fees were established when the initial agreements were negotiated. The fees increase each year by the greater of the percentage increase in the Consumer Price Index for the prior year or the capital and operating budgets. The following table has information on the historic fees charged and the projected retainer fees for 2012.

Fire Service Agreements Retainer Fee ($)	2008	2009	2010	2011	2012
Rural Municipality of Sherwood	76,899.0	80,283.0	82,771.0	84,179.0	87,041.0
Rural Municipality of Lumsden	10,333.0	10,787.0	11,122.0	11,311.0	11,695.0
Sakimay First Nation	552.0	577.0	594.0	605.0	625.0

- **Service Call Fee** – In addition to the retainer fee, a per incident charge is billed to the rural municipality. Revenues vary based on the number of service calls, the resources required, and the length of time for a call. The estimated revenue from service call fees in 2012 is $76,700.

  Other Fire suppression service fees are received from Saskatchewan Government Insurance for motor vehicle accidents and fires. The estimated revenue for 2012 is $40,000. Prior to 2009, the department also received payments from the Municipal Rescue Services Fund administered by SUMA for performing emergency services at vehicle accidents outside of the department's jurisdiction. The process changed in 2009 and all vehicle accident billings are processed directly through Saskatchewan Government Insurance.

Transit Fees and Charges

Revenue Source ($000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Transit Operations					
Cash Fares	1,610.0	1,654.9	**1,615.0**	5.0	0.3
Ticket Sales	1,190.0	1,154.9	**1,190.0**	-	-
Pass Sales	3,255.4	3,961.5	**3,543.6**	288.2	8.9
Senior Citizens Pass Sales	180.0	222.3	**180.0**	-	-
Advertising	475.2	482.5	**475.2**	-	-
Other Revenue	209.7	181.9	**209.7**	-	-
Paratransit Services					
Cash, Ticket and Pass Sales	277.0	279.4	**277.0**	-	-
Other Revenue	129.6	435.3	**354.6**	225.0	173.6
Total	7,326.9	**8,372.7**	**7,845.1**	518.2	7.1

The 2013 budget for Transit revenues is $7,845,100, an increase of $518,200 as compared to the 2012 budget. There is a grant from the Province of $520,000 for the discounted pass program, as well as a Paratransit grant of $980,000. These grants are shown in the Government Grants section.

The following table details transit revenues (budget and actual) since 2008.

Transit Revenues and Fares ($000's)	2008	2009	2010	2011	2012	2013
Transit Operations Revenue:						
Budget	5,375.3	5,713.6	6,476.4	6,798.3	6,920.3	7,213.5
Actual	5,972.0	6,424.8	6,827.6	7,419.5	7,657.9	-
Variance	596.7	711.2	351.2	621.2	737.6	-
Paratransit Services Revenue:						
Budget	393.9	373.7	406.6	406.6	406.6	631.6
Actual	405.1	412.4	412.8	441.2	714.8	-
Variance	11.2	38.7	6.2	34.6	308.2	-
Transit Operations Rates (Effective Jan. 1):						
Cash Fares:						
Adult	2.10	2.25	2.50	2.50	2.50	2.50
Youth	1.60	1.75	2.00	2.00	2.00	2.00
Tickets (10 tickets):						
Adult	17.00	18.00	20.00	20.00	20.00	20.00
Youth	12.50	13.50	15.00	15.00	15.00	15.00
Bus Pass:						
Adult (monthly)	57.00	59.00	62.00	62.00	62.00	62.00
Post Secondary (monthly)	48.00	50.00	53.00	53.00	53.00	53.00
Youth (monthly)	42.00	44.00	47.00	47.00	47.00	47.00
Senior (semi-annual)	93.00	96.00	101.00	101.00	101.00	101.00
Senior (annual)	185.00	192.00	202.00	202.00	202.00	202.00
Discounted Pass (monthly)	15.00	20.00	20.00	20.00	20.00	20.00
Paratransit Services Rates (Effective July 1):						
Cash Fares	2.10	2.25	2.50	2.50	2.50	2.50
Tickets (10 Tickets)	21.00	18.00	20.00	20.00	20.00	20.00
Punch Pass (40 uses)	84.00	90.00	100.00	100.00	100.00	100.00

Community Planning & Development Fees and Charges

Revenue Source ($000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Planning & Sustainability					
Building Branch					
Building Permit Fees	3,313.1	6,092.1	**3,313.1**	-	-
Reports, Inspections, Certificates, Grade Fees	22.3	21.2	**22.3**	-	-
Other Revenue	18.0	97.7	**18.0**	-	-
Application Fees	600.0	496.5	**600.0**	-	-
Development Charges - Parks	64.4	64.4	**64.4**	-	-
Sign Permit Fees	33.0	71.6	**33.0**	-	-
Sale of Promotional Items, Maps, etc.	0.6	0.2	**0.6**	-	-
	4,051.4	6,843.7	**4,051.4**	-	-
Development Engineering					
Sale of Promotional Items, Maps, etc.	4.0	6.9	**4.0**	-	-
Develop Fees/Levies	500.0	1,837.2	**500.0**	-	-
SAF - Administration Fees	195.1	12.3	**195.1**	-	-
Allocated Surveying Costs	(204.6)	(754.0)	**(204.6)**	-	-
Municipal Access Fee	7.5	42.8	**7.5**	-	-
Licensing and Municipal Fines	6.6	6.3	**6.6**	-	-
Allocated Radio Repair Costs	(3.0)	-	**(3.0)**	-	-
	505.6	1,151.5	**505.6**	-	-
Assessment & Property Taxation					
Tax Certificate and Search Fees	140.0	142.1	**140.0**	-	-
Administration Charges	27.0	33.9	**33.0**	6.0	22.2
NSF Service Charge	16.0	13.3	**16.0**	-	-
Sale of Promotional Items, Maps, etc.	-	10.5	-	-	-
Miscellaneous Revenue	35.0	30.0	**45.0**	10.0	28.6
	218.0	229.8	**234.0**	16.0	7.3
Community Development, Recreation and Parks Services					
Northwest Leisure Centre	453.0	516.8	**503.6**	50.6	11.2
Sandra Schmirler Leisure Centre	862.3	968.8	**976.6**	114.3	13.3
Lawson Aquatic Centre	1,062.0	1,189.9	**1,139.1**	77.1	7.3
Fieldhouse	892.9	980.4	**975.5**	82.6	9.3
Outdoor Pools	126.1	174.2	**149.4**	23.3	18.5
Neil Balkwill Civic Arts Centre	202.7	200.1	**202.7**	-	-
Speed skating Oval	2.0	1.0	**2.0**	-	-
Outdoor ice	1.0	1.1	**2.0**	1.0	100.0
Athletic Fields	194.3	237.0	**185.3**	(9.0)	(4.6)
Mosaic Stadium	238.1	577.8	**510.1**	272.0	114.2
Leslie Lawn Bowling Greens	17.5	18.4	**17.5**	-	-
Tennis Courts	0.8	1.6	**0.8**	-	-
Douglas Park	5.0	6.8	**5.0**	-	-
Indoor Arenas	2,096.6	3,472.8	**2,370.5**	273.9	13.1
Rambler Park	49.0	44.9	**49.0**	-	-
Facility & Program Delivery Administration	-	-	**64.1**	64.1	100.0
Bylaw Enforcement	83.0	151.0	**83.0**	-	-
RRAP Inspection Fees	40.0	42.0	**40.0**	-	-
Other Revenue	10.0	7.9	**10.0**	-	-
Community & Social Development Services					
Facility Rentals	126.5	202.3	**126.7**	0.2	0.2
Parks & Open Space	39.0	45.3	**72.9**	33.9	86.9
	6,501.8	8,840.1	**7,485.8**	984.0	15.1
Total	11,276.8	17,065.1	**12,276.8**	1,000.0	8.9

Building Permit Fees

The 2013 budget for building permit fees is $3,313,100, no change from the 2012 budget. The 2013 budget for development application fees collected by the Planning and Sustainability Department are projected to be $600,000, no change from the 2012 budget. In 2011, the Planning and Sustainability Department completed a program and service review with BMA Management Consulting. In collaboration with industry stakeholders, the recommendations related service delivery, operating practices, and building permit and development planning fees were accepted. As part of the Planning and Sustainability Department Renewal Strategy, this review of fee-for-service activities was undertaken to ensure department operating practices and fees were aligned with customer service targets and full-cost accounting principles. Building permit and development application fees are now based on the principle of 100% cost recovery for all fee-for-service activities. Movement to full cost recovery supports the principle of growth paying for itself and will reduce the required amount of taxpayer dollars to fund the Planning and Sustainability Department. A risk to this approach is the natural fluctuation in the level of development activity and the potential to collect lower fee revenue than necessary to cover direct expenses. This will be mitigated by the establishment of a stabilization reserve in which surplus dollars will be directed when fee revenues exceed expenses and drawn from when fees do not fully cover expenses. The fee rates will be reviewed regularly to ensure that the fee revenue and level of service provided are appropriately matched.

Assessment and Taxation Fees

The 2013 budget for assessment and tax fees is $234,000 in total. The estimated revenue from tax certificates and search fees is $140,000. The fee for a tax certificate is $25. Included in the 2013 budget is an estimated $45,000 in fees paid by mortgage companies for taxation services. A variety of other miscellaneous fees account for the balance of the assessment and taxation fee revenue. Fees are established in Schedule B of Bylaw 2003-69.

Community Development, Recreation and Parks Services Revenue

The following table details Community Development, Recreation & Parks revenue (budget and actual) since 2008. The revenue includes the fees and charges for the Community Development, Recreation and Parks Department, not including Indoor Arenas.

Community Services Revenues ($000's)	2008	2009	2010	2011	2012	2013
Budget	3,613.4	3,392.7	3,833.4	3,966.8	4,405.2	5,115.1
Actual	4,144.3	4,117.0	4,228.5	4,601.3	5,367.3	-
Variance	530.9	724.3	395.1	634.5	962.1	-

Fees and charges are developed through a process that determines cost-recovery levels that aim to establish an acceptable balance between user fees and taxpayer subsidy. Where the community at large benefits from an individual's use of a program or service (for example, where a recreation activity is aimed at children and youth and focuses on water safety), a higher level of tax subsidy is deemed to be appropriate than when it is primarily the individual who benefits from the use of the program or service (for example, where the activity is aimed at adults developing specialized skills). This is referred to as a benefits-based approach to establishing cost recovery levels.

To reflect this approach, cost recovery levels at the City of Regina for services that are less specialized and targeted mostly at children and youth – including outdoor pools, athletic fields, and neighbourhood centres – are established between 20 to 25%, with the community as a whole sharing between 75 to 80% of the cost through tax subsidies. Cost recovery levels for services that are more specialized – such as fitness and aquatic facilities, arenas, and the Neil Balkwill Civic Arts Centre are established at between 50 to 60%, with the community as a whole subsidizing between 40 to 50% of the cost through tax subsidies. Where other service providers exist in Regina, as for fitness and aquatics services, rates reflect the market value for

those services. This ensures that the City's provision of services at subsidized rates does not discourage other organizations from providing similar services in the marketplace.

The City also offers an Affordable Fun Program, which provides further subsidies for citizens who experience financial barriers to participation. Through this program, individuals who meet established criteria are able to purchase leisure passes and register in programs at a subsidized rate.

The fees and charges strategy for sport, culture and recreation facilities is currently being reviewed and recommendations will be presented to committee and Council in 2013

Arena Revenue

The 2013 budget for arena revenue is $2,370,500, an increase of $273,900 over the 2012 budget.

The following table details arena revenue (budget and actual) since 2008.

Arena Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	1,306.8	1,306.8	1,611.7	2,001.5	2,096.6	2,370.5
Actual	1,380.5	1,381.3	2,234.2	2,923.5	3,472.8	-
Variance	73.7	74.5	622.5	922.0	1,376.2	-

Other Fees and Charges

Revenue Source ($000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Council and Committees					
Board of Revision Fees	30.0	1.7	**40.0**	10.0	33.3
Development Appeals Fees	3.5	2.9	**3.5**	-	-
	33.5	4.6	**43.5**	10.0	29.9
Governance and Strategy					
Communications	4.0	35.0	**9.0**	5.0	125.0
City Clerk	279.8	281.7	**0.4**	(279.4)	100.0
Strategy & Performance	-	254.5	-	-	-
Legal	-	155.1	-	-	-
	283.8	726.3	**9.4**	(274.4)	100.0
Corporate Services					
Auction and Salvage	36.5	273.4	**36.5**	-	-
Towing & Vehicle Storage	422.5	325.8	**422.5**	-	-
Employee Parking	434.8	89.5	**489.8**	55.0	12.6
Facility Operating Agreements	9.0	25.0	**9.0**	-	-
Facility Charges - Sunset Library	92.4	104.8	**118.3**	25.9	28.0
False Alarm Fees	57.9	60.1	**50.3**	(7.6)	(13.1)
Claims Revenue re: Vandalism	5.0	-	**5.0**	-	-
Corporate Overhead Charge	658.1	690.3	**727.3**	69.2	10.5
Other Revenue	49.2	206.1	**51.5**	2.3	4.7
	1,765.4	1,775.0	**1,910.2**	144.8	8.2
Saskatchewan Lotteries Grant	236.6	236.6	**236.6**	-	-
Urban Aboriginal Grant	200.0	200.0	**200.0**	-	100.0
	436.6	436.6	**436.6**	-	-
Total	2,519.3	2,942.5	**2,399.7**	(119.6)	(4.7)

Board of Revision Fees

The Board hears appeals and makes decisions with respect to local improvements and property assessment appeals in accordance with *The Local Improvements Act, 1993* and *The Cities Act*. There are nine citizen members on the Board. The fees established by City Council in Bylaw 2003-69, pursuant to the authority in Section 196 of *The Cities Act*, are:

- $30.00 for each single family residential property.
- $30.00 per condominium unit.
- For all other properties, $150.00 for properties with a fair value assessment of up to $499,999. For properties with a fair value assessment of $500,000 to $1,000,000, the fee is $500.00 and for properties with a fair value assessment over $1,000,000, the fee is $750.00.

Fees are refundable if the appeal is successful. There are typically a substantial number of appeals in a reassessment year, with fewer appeals in the years following a reassessment. 2013 is a reassessment year.

Development Appeals Fees

The Development Appeals Board hears and considers appeals to zoning regulations. It carries the duties and powers as set forth in Bylaw 9250 and section 92 of *The Planning and Development Act, 2007*. There are five citizen members on the Board. The appeal fee is $50.00.

False Alarm Fees

Based on a recommendation from The Board of Police Commissioners, City Council passed Bylaw 2004-24, providing for false alarm fees of $75 for the third and fourth false alarm within a one year period. The Regina Police Service administers the alarm bylaw, but the fees are billed through the Financial Services Department.

Other Revenues

Operating Revenue Summary ($000's)

Revenue Source	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Electrical Distribution	28,500.0	30,074.5	**29,636.3**	1,136.3	4.0
Gas Distribution	6,800.0	5,620.3	**6,700.0**	(100.0)	(1.5)
Interest	8,319.0	9,470.8	**7,713.0**	(606.0)	(7.3)
Gain on Sale of Bonds	-	-	**-**	-	-
Tax Penalties	975.0	1,014.1	**1,050.0**	75.0	7.7
Local Improvement Interest	75.0	81.1	**75.0**	-	-
Land Sales	-	613.5	-	-	-
Sask Housing	-	-	-	-	-
Interfund Transfers					
Utility Access Fee	6,881.2	6,881.2	**7,380.9**	499.7	7.3
Utility Administration	4,350.3	4,350.3	**4,708.3**	358.0	8.2
Pension and Benefits Administration	73.9	21.1	-	(73.9)	(100.0)
Buffalo Pound Water Admin. Board	29.1	21.8	**32.6**	3.5	12.0
Transfers from Reserves					
General Fund Reserve	1,783.6	480.9	**2,447.6**	664.0	37.2
Landfill Reserve	200.0	-	-	(200.0)	100.0
Employee Provided Parking Reserve	44.0	44.0	**44.0**	-	100.0
Roadways SAF	-	-	**92.0**	92.0	-
Cemetery	-	7.8	-	-	-
Social Development Reserve	-	750.0	-	-	-
Total	58,031.1	59,431.4	**59,879.7**	1,848.6	167.7

Electrical Distribution Revenue

The City receives from SaskPower a 10% municipal surcharge that is added to a customer's bill, and 5% of the SaskPower revenues within the city limits (called a payment in lieu of taxes).

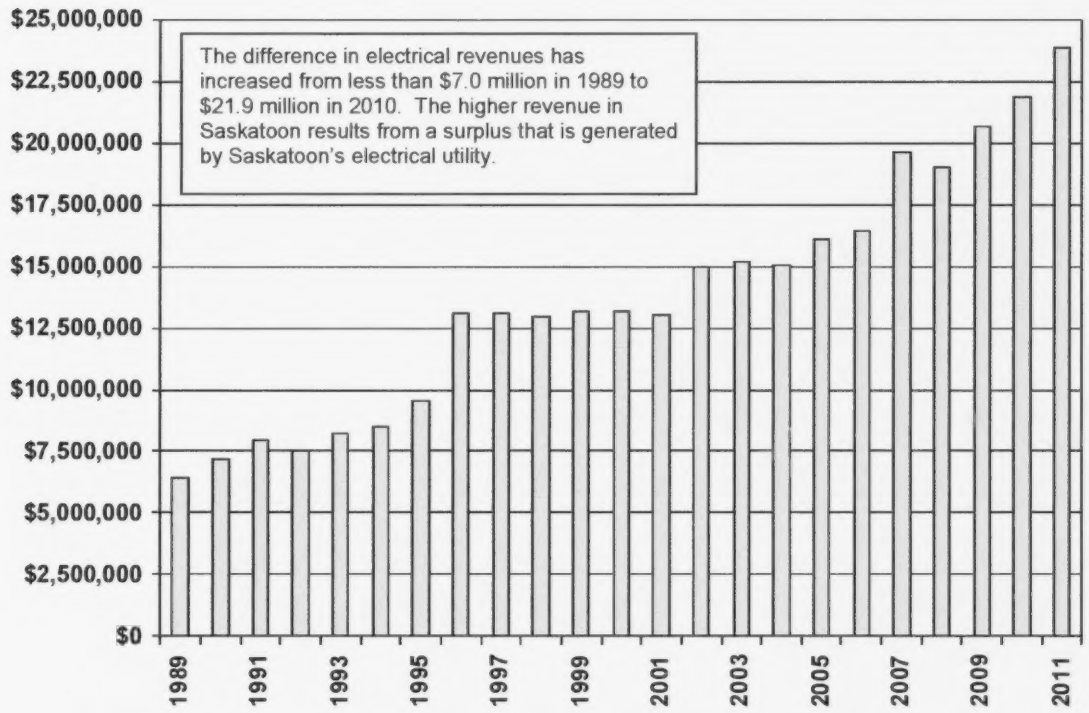
The projected revenue for 2013 is $29,636,300, an increase of $1,136,300 or 3.99% over the 2012 budget. The 2013 revenue budget is based on a five-year average of the revenue received from SaskPower, after adjusting for rate changes over the five-year period.

The following table details the electrical revenue (budget and actual) since 2008.

Electrical Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	24,600.0	26,103.5	28,261.5	29,556.6	28,500.0	29,636.3
Actual	25,428.9	27,110.3	28,632.9	30,060.8	30,074.5	-
Variance	828.9	1,006.8	371.4	504.2	1,574.5	-

Electrical revenue is the major difference in the revenue available to Regina and Saskatoon. The next graph highlights the **difference** in electrical revenues in the two cities since 1989.

Difference in Electrical Revenues – Regina and Saskatoon



Natural Gas Distribution Revenue

The City receives revenues from SaskEnergy and its subsidiary TransGas on the consumption of natural gas. For SaskEnergy, there is a 5% surcharge (payment in lieu of taxes) that is added to a customer's bill. For customers who do not purchase natural gas from SaskEnergy, but purchase from another supplier, TransGas delivers the natural gas and bills for the transportation cost. TransGas also collects a 5% payment in lieu of tax that is paid to the City. The amount is calculated on the costs of transportation, plus a deemed cost of gas calculated in accordance with regulations. In calculating the deemed cost of gas, the average cost of gas as determined by Saskatchewan Industry and Resources is used.

The TransGas payments with respect to the consumption by Consumers' Co-operative Refineries Limited (CCRL) and Newgrade Energy Inc. (NEI) are subject to an agreement dated October 3, 2000. The agreement was linked to the expansion of the refinery. Prior to the agreement taking effect, the payments from CCRL and NEI for direct purchases of natural gas was calculated on the total amount of natural gas purchased. The companies use natural gas for fuel (fuel stock) and in the production process (feedstock). The agreement provided that once the expansion was operational, natural gas used as feedstock would be eliminated from the calculation of the amount paid to the City, subject to a base amount. The payment to the City will be the greater of an average annual amount of $1,162,050 or the amount due on natural gas used as fuel.

The projected revenue for 2013 is $6,700,000, a decrease of $100,000 or 1.5% over the 2012 budget. Assumptions used to generate the 2013 revenue budget are:

- The projected revenue from SaskEnergy is based on a five-year average, with the revenues over the five years adjusted for rate changes.

- The TransGas payment with respect to the consumption of natural gas by Consumers' Co-operative Refineries Limited and Newgrade Energy Inc. is based on the terms of the agreement, projected natural gas volumes provided by the two companies, and the average deemed cost of gas. Changes in the volume of fuel stock and/or the deemed cost of gas will affect the actual revenue received, subject to the base amount in the agreement.

The following table details the gas revenue (budget and actual) since 2008.

Gas Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	8,401.4	10,013.5	8,655.0	5,398.5	6,800.0	6,700.0
Actual	9,316.0	8,532.1	6,875.1	6,644.6	5,620.3	-
Variance	914.6	(1,481.4)	(1,779.9)	1,246.1	(1,179.7)	-

There have been substantial variances between the revenue budget and actual revenue. The variances are for the most part related to the payments for direct purchase customers. Variability in the deemed cost of gas is the major factor. CCRL gas rates decreased over 50% from last year's pricing.

The following table details the deemed cost of gas since 2006 used in the calculation of the payments in lieu of taxes for direct purchase customers. In addition to the deemed cost of gas, there is an amount added to the deemed cost pursuant to regulations. The amount for 2008 was 13.3 cents per GJ from January to August and 13.0 cents per GJ from September to December.

Deemed Cost of Gas ($ per GJ)	2006	2007	2008	2009	2010	2011
January	10.853	7.086	6.278	6.258	4.671	3.539
February	9.658	6.627	6.678	5.737	5.186	3.652
March	7.340	6.814	7.189	4.812	5.041	3.619
April	6.340	7.130	7.728	4.028	4.259	3.366
May	6.092	6.732	8.495	3.395	3.724	3.460
June	5.704	6.299	9.168	3.114	3.488	3.482
July	5.356	6.015	9.400	3.102	3.546	3.670
August	5.413	5.159	9.940	2.967	3.606	3.578
September	5.778	5.778	7.662	2.740	3.340	3.431
October	5.108	5.108	6.548	2.471	3.174	3.401
November	4.782	4.782	5.916	3.094	3.282	3.259
December	6.747	6.747	6.328	4.082	3.238	3.215

Interest

Interest earnings are a combination of earnings on daily bank balances, short-term investments in a money market fund, and revenue from funds held in a long-term bond fund. The projected interest revenue is subject to change due to changes in cash balances and/or interest rates. It also includes earnings in the form of gains on the sale of bonds which, due to their nature, cannot be forecast in advance. **The 2013 budget for interest earnings is $7,713,000, a decrease of $606,000 over the 2012 budget.**

The following table details the interest revenue (budget and actual) since 2008.

Interest Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	4,532.3	3,066.1	5,066.1	5,066.1	8,319.0	7,713.0
Actual	5,869.8	7,680.9	10,948.2	6,907.2	9,470.8	-
Variance	1,337.5	4,614.8	5,882.1	1,841.1	1,151.8	-

Tax Penalties

Tax penalties are applicable to current taxes that are not paid by June 30 each year and tax arrears. The exception for current taxes is where a property owner is paying taxes through the TIPPS program. The penalty rate for current taxes is 1.25% per month, with a rate of 1.5% per month for tax arrears.

The 2013 budget for tax penalties is $1,050,000, an increase of $75,000 over the same as the 2012 budget. Penalties for current taxes have decreased in recent years as more customers (both residential and non-residential) make use of the monthly tax payment program (TIPPS) and as tax arrears decline. The following table details the tax penalty revenue (budget and actual) since 2008.

Tax Penalty Revenue ($000's)	2008	2009	2010	2011	2012	2013
Budget	1,265.0	1,165.0	975.0	975.0	975.0	1,050.0
Actual	977.2	962.0	991.9	1,010.8	1,014.1	-
Variance	(287.8)	(203.0)	16.9	35.8	39.1	-

Water and Sewer Utility Transfers

Transfers from the Water and Sewer Utility include:

- An Access Fee paid to the General Operating Fund, and
- A Utility Administration Charge.

The **Access Fee** is calculated based on 7.5% of the previous years budgeted revenues from billed water consumption, wastewater charges and drainage infrastructure levy and the amount of $675,000, estimated to be 3/7ths of the GST rebate received by the Utility. This amount is the additional rebate provided by the Federal Government starting in 2004.

The **Utility Administration Charge** is calculated as 5% of the budgeted utility revenues for the prior year. Most corporate functions (City Council, Committees, City Manager, Human Resources, City Solicitor's Office, City Clerk's Office, Accounting, Budgeting, and Purchasing) are involved in issues or activity

related to the Water and Sewer Utility. The percentage transfer is used in lieu of a more detailed cost allocation process. A more detailed process would still involve arbitrary decisions, and would significantly increase the effort and hence cost required as compared to the current policy. The amount of the charge is intended to be an approximate measure of the extent that these corporate costs are attributable to the utility.

For 2013, the utility transfers are $12,089,200, an increase of $857,700 over the transfers in 2012.

The next table provides details on the utility transfers since 2008.

Water & Sewer Utility Transfers ($000's)	2008	2009	2010	2011	2012	2013
Access Fee paid to the General Operating Fund						
Base Access Fee	4,355.4	4,761.3	5,198.9	5,701.9	6,206.2	6,705.9
GST Rebate Transfer	675.0	675.0	675.0	675.0	675.0	675.0
Total Access Fee paid to the General Operating Fund	5,030.4	5,436.3	5,873.9	6,376.9	6,881.2	7,380.9
Utility Administration Charge Transfer	3,231.8	3,519.5	3,519.5	3,853.4	4,350.3	4,708.3
Total Transfers	8,262.2	8,955.8	9,393.4	10,230.3	11,231.5	12,089.2

Transfers from Reserves

At 2013 year end, the General Fund Reserve has a budgeted balance of $27.6 million.
The General Fund Reserve is the primary general-purpose reserve maintained by the City. The major sources of transfers to the reserve are the operating surplus and unexpended capital funds that are returned to the reserve. Future inflows to the General Fund Reserve may be reduced by transferring operating surpluses to the Asset Revitalization Reserve and by using previous year's surplus to fund current year one-time operating expenditures. A General Fund Reserve balance of $12.5 million to $25 million representing 5% to 10% of budgeted revenues is the suggested preferred minimum balance.

The following table provides a projection for the General Fund Reserve.

General Fund Reserve ($000's)

	2013	2014	2015	2016	2017
Reserve Balance - Start of Year	36,529	27,626	27,626	27,626	27,626
CP Lands - Balance of Purchase Price	(6,750)	-	-	-	-
General Operating Budget:					
2013 One-Time Operating Requirements					
North American Indigenous Games	(330)	-	-	-	-
Juno Awards	(175)	-	-	-	-
Communications re: Public Awareness	(250)	-	-	-	-
Reassessment Appeals	(125)	-	-	-	-
Community Investments (WCA)	(569)				
Completion of 2012 Innovation Initiatives	(159)	-	-	-	-
Funding Required for Capital Program:					
Victoria Avenue E (Fleet Street to City Limits)	(319)	-	-	-	-
CR12-07 Downtown Parking Strategy	(90)				
CR12-126 Acquisition of S.E. Lands	(136)				
Reserve Balance - End of Year	27,626	27,626	27,626	27,626	27,626
Assessment Appeal Risk[1]	-	-	-	-	-
Adjusted Reserve Balance	27,626	27,626	27,626	27,626	27,626

Note:
1. *Assessment Appeal Risk -No provision has been made in the 2013 General Operating Budget for the cost of lost assessment appeals arising from the 2013 Assessment Roll. If the cost of lost assessment appeals causes a deficit in the 2013 fiscal year, then that deficit must be eliminated by a transfer from the General Fund Reserve to the General Operations Fund. The contingent liability for assessment appeals outstanding at November 30, 2012 was approximately $2.9 million.*

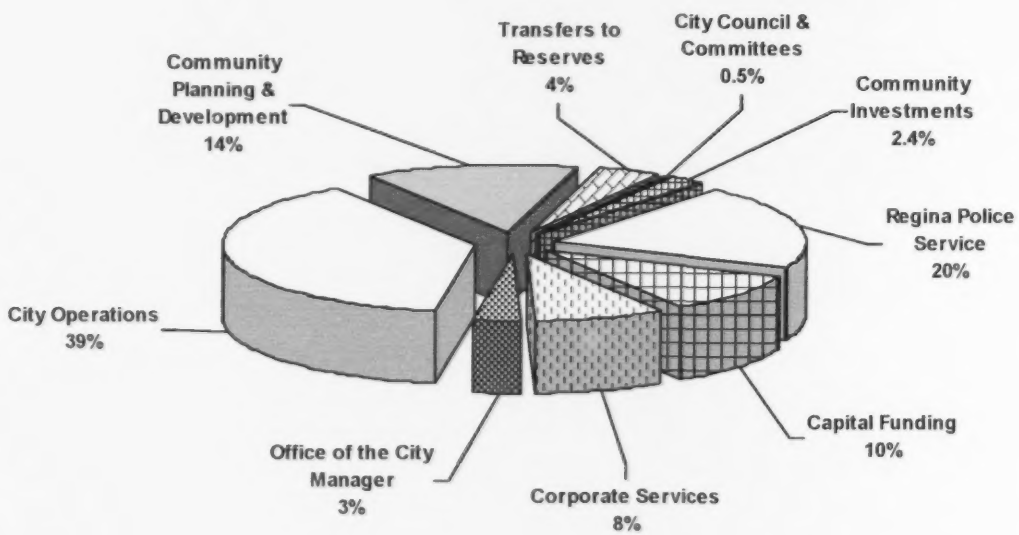
General Operating Expenditures

General Operating Expenditures

Operating Expenditure Summary ($000's)

Expenditures	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
City Council and Committees	1,520.4	1,397.6	**1,670.4**	150.0	9.9
Office of the City Manager	11,018.1	10,914.1	**11,060.4**	42.3	0.4
City Operations	118,773.5	119,313.4	**130,642.1**	11,868.6	10.0
Corporate Services	25,607.8	25,539.2	**27,513.8**	1,906.0	7.4
Community Planning & Development	43,978.1	45,166.3	**46,602.2**	2,624.1	6.0
Civic Operating Expenditures	200,897.9	202,330.6	**217,488.9**	16,591.0	8.3
Community Investments	7,831.0	7,966.1	**8,150.9**	319.9	4.1
Capital Funding	26,570.3	25,032.6	**33,143.0**	6,572.7	24.7
Transfers to Reserves	11,544.9	30,069.5	**12,895.0**	1,350.1	11.7
Civic Other Expenditures	45,946.2	63,068.2	**54,188.9**	8,242.7	40.5
Total Civic Expenditures	246,844.1	265,398.8	**271,677.8**	24,833.7	10.1
Regina Police Service	65,733.6	66,657.8	**69,205.5**	3,471.9	5.3
Total General Operating Expenditures	312,577.7	332,056.6	**340,883.3**	28,305.6	9.1

2013 Operating Expenditures

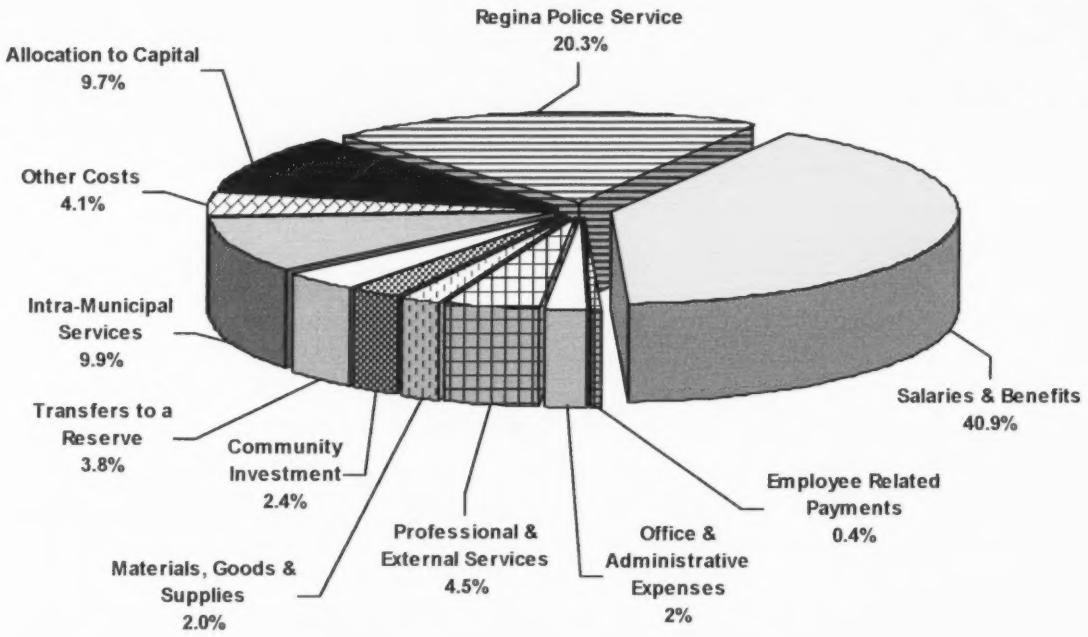

Community Planning & Development 14%
Transfers to Reserves 4%
City Council & Committees 0.5%
Community Investments 2.4%
Regina Police Service 20%
City Operations 39%
Capital Funding 10%
Office of the City Manager 3%
Corporate Services 8%

Operating Expenditure Summary ($000's) by Type of Expenditure

Expenditures	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Salaries & Benefits	133,093.0	128,774.3	**139,511.4**	6,418.4	4.8
Employee Related Payments	1,257.7	1,244.7	**1,261.6**	3.9	0.3
Office & Administrative Expenses	5,733.7	6,267.5	**6,677.3**	943.6	16.5
Professional & External Services	12,449.2	13,517.8	**15,324.7**	2,875.5	23.1
Materials, Goods & Supplies	6,022.7	5,967.5	**6,956.3**	933.6	15.5
Utilities and Other Costs	12,699.5	15,900.8	**13,999.3**	1,299.8	10.2
Intra-Municipal Services	29,642.1	30,658.0	**33,758.3**	4,116.2	13.9
Civic Operating Costs	200,897.9	202,330.6	**217,488.9**	16,591.0	8.3
Community Investment	7,831.0	7,966.1	**8,150.9**	319.9	4.1
Allocation to Capital	26,570.3	25,032.6	**33,143.0**	6,572.7	24.7
Transfers to Reserves	11,544.9	30,069.5	**12,895.0**	1,350.1	11.7
Civic Other Expenditures	45,946.2	63,068.2	**54,188.9**	8,242.7	17.9
Total Civic Expenditures	246,844.1	265,398.8	**271,677.8**	24,833.7	10.1
Regina Police Service	65,733.6	66,657.8	**69,205.5**	3,471.9	5.3
Total General Operating Expenditures	312,577.7	332,056.6	**340,883.3**	28,305.6	9.1

2013 Operating Expenditures

(thousands of dollars)



Why Have Expenditures Increased?

The increase in expenditures (2013 budget to 2012 budget) is about $28.3 million, or an increase of 9.1%. Details of the increase are provided in the next table and the discussion that follows.

Summary of Expenditure Increases – 2012 to 2013

	Amount of Increase		Per Cent Increase
Salaries and Benefits:			
City Council	25,500		
Office of the City Manager	239,300		
Corporate Services	919,400		
City Operations	2,377,100		
Planning & Development	1,213,600		
Subtotal		**4,774,900**	**2.4%**
Operating Expenditure Changes:			
Employee Related Payments	1,700		
Office & Administrative Expenses	277,400		
Professional & External Services	(196,300)		
Materials, Goods & Supplies	139,900		
Other Costs	182,500		
Intra-Municipal Services	2,498,600		
Subtotal		**2,903,800**	**1.4%**
Uncontrollable Price Increases	3,129,600	**3,129,600**	**1.6%**
One-time and Ongoing			
2013 One-time and Ongoing	6,126,800		
Delete 2011 One-time Investments	(3,532,600)		
Subtotal		**2,594,200**	**1.3%**
Waste Plan Regina Implementation	3,188,500	**3,188,500**	**1.6%**
Civic Operating Increase		**16,591,000**	**8.3%**
Community Investment		**319,900**	**4.1%**
Allocation to Capital			
Current Contribution to Capital	4,337,100		
Debt Costs	2,235,600		
Subtotal		**6,572,700**	**24.7%**
Transfers to Reserves		**1,350,100**	**11.7%**
Total Civic Budget Increase		**24,833,700**	**10.1%**
Regina Police Service Budget Increase		**3,471,900**	**5.3%**
Total Operating Budget Increase		**28,305,600**	**9.1%**

In developing the budget, increases in expenditures must be substantiated.

Salary and Benefits

The increase in the civic portion of the budget for salaries and benefits of about $4.8 million is projected based on:

- The collective agreement for all civic unions (CUPE Local 7, CUPE Local 21, Amalgamated Transit Union Local 588, Civic Middle Management, and the Regina Professional Firefighters Association, Local no 181, International Association of Firefighters) expired at the end of 2012. In 2012, a new agreement was reached with the Civic Middle Management Association. Bargaining with all other civic unions will continue into 2013.

- The City is facing the same impacts as other employers from the shortage of labour resulting from demographic trends and the economic growth in Western Canada.

- Salary and benefit costs have increased in part due to merit increases provided in collective agreements and classification changes.

The next table provides a summary of the staff complement reflected in the General Operating Budget for 2012 and 2013.

The staff complement in the table does not include positions funded through other budgets, including the Water and Sewer Utility Budget, the Costing Fund Budget or the General Capital Budget.

General Operating Budget Staff Complement (FTE's)

	2012			2013			
Department	**Permanent**	**Casual**	**Total**	**Permanent**	**Casual**	**Total**	**Change**
Civic Administration							
City Council & Committee	6.0	-	**6.0**	6.0	1.0	**7.0**	1.0
Office of the City Manager	67.0	0.1	**67.1**	67.0	0.6	**67.6**	0.5
Corporate Services	276.0	19.8	**295.8**	277.0	20.3	**297.3**	1.5
Community Planning & Development	266.4	130.9	**397.3**	270.4	131.9	**402.3**	5.0
City Operations	812.8	117.9	**930.7**	821.3	128.7	**950.0**	19.3
Civic Total	1,428.2	268.7	**1,696.8**	1,441.6	282.5	**1,724.2**	27.3
Regina Police Service	538.0	21.5	**559.5**	542.0	22.6	**564.6**	5.1
Total	1,966.2	290.2	**2,256.3**	1,983.6	305.1	**2,288.8**	32.4

The changes in the staff complement for the Civic Administration include:

In City Council and Committees

- A temporary addition of a Clerk Typist IV (1.0 FTE). This position will support the Board of Revision during 2013. Reassessments are legislated to occur every four years and 2013 is a reassessment year. Part of the revaluation is a legislated appeal process. This process is required by The Cities Act to take place through the Board of Revision. The Board of Revision is a quasi-judicial Board of City Council and decisions of the Board are appealed to the Saskatchewan Municipal Board

In the Office of the City Manager, the changes are as follows:

- A temporary addition to the Communications Branch (0.50 FTE) in order to manage the work associated with implementing a program to increase citizens' understanding of the City of Regina's finances and the financial gap.

In Corporate Services, the changes are as follows:

- A temporary addition of a casual billing clerk for July to December of 2013 (0.50 FTE). Additional staffing support is required for the Utility Billing branch to manage the administration of billing for property-side recycling to 65,000 residences.
- An addition of a Corporate Facilities Security Coordinator (1.0 Permanent FTE). This position will provide for the development and coordination of the Facilities security program.

In Community Planning & Development, the changes are as follows:

- A temporary addition in order to backfill a staff secondment (1.0 FTE). This position will provide assistance with the organization of the 2014 North American Indigenous Games.
- An addition of a Drafting Coordinator (1.0 Permanent FTE).This position will co-ordinate work for both the Infrastructure Records and Drafting areas, and will be responsible for assigning and managing incoming work, standards, innovations, policies, etc. This new position will be fully funded through Servicing Agreement Fees (SAF).
- An addition of a Policy Analyst, a Collection Officer and a Senior Engineer for the Parking Services Branch (3.0 Permanent FTE). These new positions will provide the staff resources that are required to properly meet demand associated with requests for parking service, adequately enforce parking regulations, provide technical assessments related to safety and transportation demand management, increase parking revenues, develop standards around parking supply management, assist with the creation of neighbourhood parking policies and ensure that that parking revenues are sustainable.

In City Operations the changes are as follows:

- An addition of 1.80 FTE (1.0 Permanent FTE and 0.80 Casual FTE) in order to provide additional site control at the landfill. The volume of waste delivered to the landfill has been growing year over year. There is a need to have staff on site to maintain the proper flow of customer traffic and to ensure the safety of our employees and customers.
- An addition of 2.4 FTE (1.0 Permanent FTE and 1.4 Casual FTE) for landfill operations. The scales and traffic control at the landfill are being upgraded during 2013 to provide for: more efficient and safer traffic flow, electronic payment, and more options for weighing of vehicles. The new scale houses will require additional staff to serve the customer properly.
- An addition of 7.24 FTE (2.49 Permanent FTE and 4.75 Casual FTE) for the implementation of Waste Plan Regina which includes providing property-side recycling, bulky waste pick up and yard and leaf waste collection to 65,000 residences, conversion of back alley shared refuse containers to carts and House Hold Hazardous Waste disposal. Additional staffing and equipment is required to begin these programs in 2013.
- An addition of 1.73 FTE (1.0 Permanent FTE and 0.73 Casual FTE for programming and maintaining City Square Plaza. Costs include surface and amenities maintenance, including snow clearing and removal, electrical and building maintenance, repair costs and programming costs.
- An addition of 3.16 Casual FTE for maintenance new parks and open space which will be added to the asset inventory in 2013, as a result of new subdivision development and park upgrades.

- An addition of two Customer Service Representative II positions (2.0 Permanent FTE). The City Hall Security Strategy requires two new staff members to be part of the first point of contact for any deliveries and business visitors requiring access to the office tower portion of City Hall. The positions will take on a 'greeter' function as well as receiving and distributing of information/packages as required.
- An addition of 1.0 Permanent FTE in the Transit Department. Transit has identified several changes that should be made in the Transit Supervisors office to enhance the safety of employees and customers as well as benefit operations. This initiative is cost neutral.

Ongoing and One-time Investments

The net increase in the 2013 expenditure budget attributable to 2013 ongoing and one-time investments totals $3,907,900. Ongoing investments refer to additions to the base budget that will also be required for future years. One-time investments refer to one-time requirements for the 2013 budget only. The ongoing and one-time investments are described in further detail in the divisional operating expenditure summaries in the following sections.

The total cost of ongoing investments is $3,721,100, which is partially offset, by an increase in revenue of $1,242,900. The cost of one-time investments is $2,974,700, which is partially offset by an increase in revenue of $1,545,000. These investments align with City Council's Vision.

One-time investments included in the budget funded entirely by external parties include:

- $80,000 for Waste Plan Regina.

The total cost of this item is $80,000 and corresponding revenue has been included in the 2013 budget.

Waste Plan Regina Implementation

Also included in the 2013 expenditure budget are $375,500 in one-time investments and an on-going investment of $2,813,000 for implementing the new curbside recycling program.

Since 2008, the City of Regina has been listening to residents' opinions and researching the best options for an easy, cost-effective recycling service. The City of Regina is moving forward with its Waste Plan for a Greener Regina to reduce waste at the landfill and make our community more sustainable. Waste Plan Regina includes curbside recycling, which will begin in July 2013 for all residents that have City garbage collection. By 2016, Waste Plan Regina will also include programs for recycling for multi-family homes, leaf and yard waste, household hazardous waste and bulky waste.

City Council and Committees

Overview

City Council is responsible for the governance of the City of Regina, subject to Provincial legislation. Members of City Council are now elected every four years in a municipal election with the last election held on October 24, 2012. The Mayor is elected at large. The City of Regina uses a ward system for electing Councillors, with the city divided into ten wards and one Councillor elected in each ward. City Council establishes policies and budgets for the programs and services delivered by the City of Regina. City Council and Committees includes the budgets for:

- The Mayor's Office
- City Council, including the remuneration of the Councillors, the Councillors' travel and communication allowance, support services and other costs related to City Council
- Committees established by City Council
- Memberships in various organizations, including the Saskatchewan Urban Municipalities Association and the Federation of Canadian Municipalities

Operating Expenditure Summary ($000's)

				Budget Change	
Expenditures	2012 Budget	2012 Actual	**2013 Budget**	Dollar Change	Per Cent Change
Mayor's Office[1]	651.8	661.3	**660.7**	8.9	1.4
City Council[1]	565.5	517.0	**581.6**	16.1	2.8
Committees	162.4	91.9	**287.4**	125.0	77.0
Corporate Memberships	120.0	127.4	**120.0**	-	-
Jinan Twinning	20.7	-	**20.7**	-	-
Total Operating Expenditures	1,520.4	1,397.6	**1,670.4**	150.0	9.9
Transfers to a Reserve	-	-	**36.3**	36.3	100.0
Total Expenditures	1,520.4	1,397.6	**1,706.7**	186.3	12.3

Note:

1. *City Council adopted Bylaw 2001-108 that established, effective January 1, 2002, a formula for the remuneration of the members of City Council. The Mayor's remuneration is 77.3% of a Provincial Cabinet Minister's salary for the prior year. The remuneration for a Councillor is one-third the remuneration of the Mayor.*

By Expense Object

Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Salaries & Benefits	965.7	966.8	**1,116.2**	150.5	15.6
Employee Related Payments	151.1	151.7	**150.6**	(0.5)	(0.3)
Office & Administrative Expenses	263.4	187.5	**263.4**	-	-
Professional & External Services	48.8	34.2	**48.3**	(0.5)	(1.0)
Materials, Goods & Supplies	16.3	14.6	**16.8**	0.5	3.1
Other Expenditures	27.8	16.9	**27.8**	-	-
Intra-Municipal Services	47.3	25.9	**47.3**	-	-
Total Operating Expenses	1,520.4	1,397.6	**1,670.4**	150.0	17.3
Transfer to a Reserve	-	-	**36.3**	36.3	100.0
Total Expenditures	1,520.4	1,397.6	**1,706.7**	186.3	12.3

Staff Complement

Full Time Equivalents	2012	2013
Permanent	6.0	6.0
Casual	-	-
Total	6.0	6.0

Analysis of Operating Expenditure Budget Change

Details	($000's)
2012 Budget	1,520.4
1. Remove 2012 One-Time Investments	(10.0)
2. Salaries & Benefits - Includes cost changes resulting from in range progression increases, classification reviews and employer benefit costs. (Base)	(37.0)
3. Benefits expense related to overtime and premium pay, (Base)	4.6
4. Increase in Development Appeals Honorariums. (Base)	57.4
5. Accessibility and Youth Forums - Committees of Council. As part of the Committee Structure Review that was approved by City Council on January 26, 2009 (CR09-13), City Council requires both the Accessibility and Youth Advisory Committees to hold annual community/public forums related to each of their mandates. (One-Time)	10.0
6. Transfers to Operational Commitments Reserve - *(Regina Administration Bylaw 2003-69)* Reassessment funding is listed as one of the possible uses, these transfers will allow funding for the reassessment years. (On-going)	36.3
7. Reassessments are legislated to occur every four years as required by *The Cities Act* The Board of Revision is a quasi-judicial Board of City Council and decisions of the Board are appealed to the Saskatchewan Municipal Board. In a Reassessment year, the Board consists of four panels of three citizen members each. Each member is paid for their service during the hearings and also for decision writing. The program is based on 1,000 appeals being received. (One-Time)	125.0
2013 Budget	1,706.7

Note:
Base request funding – represents an increase in cost necessary to maintain current service levels.
Ongoing request funding – represents expenditures that would be ongoing past the current budget year.
One-time funding – represents one-time expenditures for the current budget year.

Community Investments

Overview

Community investments are payments to individuals or organizations for a variety of purposes allocated through the following Committees:

- The Community Planning & Development Division, through delegated authority from the Community & Protective Services Committee, provides financial support to community associations and organizations that provide arts, cultural, recreation, and community services along with organizations that address social issues.
- The Finance and Administration Committee provides financial support for economic and promotional purposes.
- The Executive Committee provides financial support for special events. The Executive Committee also provides funding to the Regina Exhibition Association Limited for capital purposes, funding to the Regina Regional Opportunities Commission (RROC) and funding to Wascana Centre Authority. In 2009, Tourism Regina and Regina Regional Economic Development Authority amalgamated to form RROC.
- The City is currently implementing a new Community Investment Grants Program, which was approved by Council in 2012. The new program has been designed to better align grant investments with the vision and priorities of the City.

City Council determines the total allocation for the year, and the allocation to each Committee.

Operating Expenditure Summary ($000's)

				Budget Change	
Expenditures	2012 Budget	2012 Actual	**2013 Budget**	Dollar Change	Per Cent Change
Community & Protective Services Committee	3,391.1	3,496.6	**3,391.1**	-	-
Finance and Administration Committee					
Henry Baker Scholarships	19.0	19.0	**19.0**	-	-
Other Economic & Promotional Initiatives[1]	255.0	340.0	**255.0**	-	-
	274.0	359.0	**274.0**	-	-
Executive Committee					
Evraz Place	400.0	400.0	**400.0**	-	-
Juno Awards	175.0	175.0	**175.0**	-	100.0
North American Indigenous Games	-	-	**250.0**	250.0	100.0
Special Events	170.0	136.7	**150.0**	(20.0)	(11.8)
Corporate Sponsorship Program	30.0	7.3	**50.0**	20.0	66.7
Regina Regional Opportunities Commission	922.9	922.9	**922.9**	-	-
Wascana Centre Authority	2,468.0	2,468.6	**2,537.9**	69.9	2.8
	4,165.9	4,110.5	**4,485.8**	319.9	257.7
Total	7,831.0	7,966.1	**8,150.9**	319.9	4.1

Note:
1. The 2012 Budget includes funding of $5,000 for SUMA and $5,000 for SARM.

Capital Funding

Overview

The City funds a portion of the General Capital Program through contributions from the operating budget. The operating budget also funds the repayment of debt costs for debt issued to fund capital projects. In accordance with Section 129(1) of *The Cities Act*, the budget is to include "**the amount to be transferred to the capital budget**". In accordance with Section 129(1)(b) the budget is also to include "**the amount needed to pay all debt obligations with respect to borrowings of the city**".

The contributions to capital include two components:

- The contribution to capital to fund the capital budget as submitted by the Board of Police Commissioners.
- The contributions to capital to fund the civic portion of the General Capital Program excluding the capital program for the Regina Police Service.

Further details of the 2012 General Capital Investment Program are summarized under each Division within this document, and detailed in the 2012 – 2016 General Capital Program document.

Operating Expenditure Summary ($000's)

				Budget Change	
Expenditures	2012 Budget	2012 Actual	**2013 Budget**	Dollar Change	Per Cent Change
Contributions to Capital - Civic	19,904.3	19,904.3	**24,196.6**	4,292.3	21.6
Contributions to Capital - Police	1,120.4	1,120.0	**1,165.2**	44.8	4.0
Debt Charges	5,545.6	4,008.3	**7,781.2**	2,235.6	40.3
Total	26,570.3	25,032.6	**33,143.0**	6,572.7	24.7

Office of the City Manager

Mandate

The Office of the City Manager is Council's link to the Administration. The Office provides executive direction, strategic guidance, and governance support to the Corporation and its officials. It facilitates in the areas of government relations, communications and strategy development and execution. The Office also provides advice and support on matters of municipal governance, strategy and protocol, and ensures the City operates according to its legislative requirements.

Overview

The management of the civic administration of the City of Regina (excluding the Regina Police Service) is the responsibility of the City Manager. Appointed by City Council, the City Manager's authority is established by the City Manager's Bylaw 2003-70 and the Regina Administration Bylaw 2003-69.

Within the overall structure of the Office of the City Manager are the Legal Department and the Governance & Strategy Department as well as the Regina Revitalization Initiative Business Unit.

- The Legal Department provides legal services and protects the legal interests of the Corporation while advancing business and strategic objectives. The Legal Department includes the following branches reporting to the Executive Director, Legal:
  - The Prosecutions Branch prosecutes all bylaw offences and administers the Regina Municipal Division of Provincial Court.
  - The Risk Management Branch is responsible for the oversight of risk management and loss prevention measures for the City of Regina and Regina Police Service, investigation of all claims by and against the City and administering the placement of insurance coverage for the City of Regina.
- The Governance and Strategy Department includes the following branches reporting to the Executive Director, Governance & Strategy:
  - The Office of the City Clerk – ensures Council is advised of its legislative responsibilities, assuring the provision of public notice, the execution of corporate documents, attending all Council meetings, and maintaining minutes, safely maintaining all City bylaws; records related to the business of City Council and Committees. This office also provides legislative advice and support to all City Divisions, departments and branches concerning the public's right to access corporate information, the protection of privacy of individuals and the management and historical preservation of corporate records and information.
  - Communications – leads the development of communications and marketing programs and activities to help the corporation effectively communicate programs and services to the public as well as the City's partners and stakeholders. Communications is also responsible for establishing a new "Public Involvement" function, which will manage and coordinate the processes when the City needs to consult or involve the public or stakeholders in decisions.
  - Government Relations – provides a central point of contact for ongoing relationships with stakeholders, including the Provincial and Federal Government, surrounding municipalities, other

local governing bodies, Aboriginal organizations, SUMA, Federation of Canadian Municipalities, and "twinned" or partner municipalities.

- Strategy Management – The branch's primary objective is to ensure that City Administration is set up for success in delivering on the City's vision and strategy, ultimately contributing to value for citizens. The branch does this by:
  - Coordinating and facilitating the development, deployment, and performance reporting of corporate strategy
  - Providing management across the City with access to neutral, objective advice that is informed by a corporate perspective.
  - Sharing information about corporate initiatives, expectations and standards
  - Supporting project integration
  - Providing expertise in strategy, policy, critical thinking and change management
  - Providing Council with decision support
- Strategy Management Branch also provides direct support to the City Manager in areas such as research and thought leadership.

- Regina Revitalization Initiative Business Unit – in 2012 the business unit continued work under the direction of the Executive Lead, the Deputy City Manager & CFO, on the RRI program that will deliver a new stadium, a new neighbourhood on the Taylor Field location and renewal of the purchased CP container yard land. Progress in 2012 included approved bylaw amendments to allow for a Private Public Partnership (P3) process for the new stadium, signing of a non-binding Memo of Understanding with the funding partners, approval to pursue a stadium operations and maintenance agreement with Regina Exhibition Association Limited (REAL), completion of a stadium Concept Design, launch of the RRI website, and purchase of 17.39 acres of CP land.

Key Facts

- In 2012, the City of Regina's use of on-line and interactive communications tools continued to grow:
  - The City of Regina website received more than 1.5 million visits (an increase of 100 thousand visits) and, according to the annual citizen survey, it remains the first choice of residents when seeking information about City programs and services;
    - Access by mobile devices (tablets or smartphones) increased 400 per cent and represents 20 per cent of Regina.ca's traffic
  - The City Facebook page is approaching 22 thousand users, and continues to be the largest Facebook page of all Canadian municipalities;
    - Transit launched its Facebook page and Twitter feed and became the first City department to have their own social channels
  - City YouTube videos have now been viewed over 100 thousand times, representing an increase of over 65 thousand views when compared to 2011;
    - 2012 election videos were viewed 40 thousand times
  - The City has about 11 thousand Twitter followers, a significant increase from 5 thousand at the end of 2011;

- The CityApp mobile app has now been downloaded over 12 thousand times which is a 400 per cent increase from the end of 2011

- In February of 2012, the City launched its Open government initiative that includes an open data portal, an open information page and our social channels. Our efforts were recognized with the Culliton "Right to Know" Award from the Information and Privacy Commissioner of Saskatchewan.

- Administrative and procedural support was provided for City Council, three quasi-judicial boards and 16 committees.

- In 2012, 255 agendas were created and delivered to elected officials and citizen members of committees. Administrative support was provided for an average of 21 meetings per month, 213 meetings.

- The Office of the Executive Director, Legal provided legal support on a number of projects of strategic importance for the City.

- The Prosecutions Branch of the Legal Department conducted a training session with the Regina Police Service, Traffic Division with respect to issuing tickets under *The Regina Taxi Bylaw*.

2012 Highlights

Operational Highlights

- The City of Regina launched a one-year strategic focus using the Balanced Scorecard methodology. Under the leadership of Strategy Management, the City Administration has successfully established and implemented processes and tools for performance monitoring and reporting.

- The 2012 strategic focus has provided the foundation for a 2013 focus while a long-term strategic plan is finalized.

- The Strategy Management Branch, with support from Human Resources, developed a comprehensive environmental scan to support the development of a long-term strategic plan.

- The Strategy Management coordinated the organization-wide process of strategic planning for the City of Regina. This work will continue into 2013 for a plan covering the period from 2014-17.

- The Strategy Management Branch established a new service by providing public policy support and advice to divisions and departments where required, particularly by assisting in the shaping of options and analysis for City Council.

- Communications developed and implemented communications strategies for major initiatives such as the Regina Revitalization Initiative (RRI), 2012 Regina Municipal/School Board Election, SnowFighters, Road Renewal 2012 and the Transportation Master Plan. Communications continued to work on Design Regina, the City's new Official Community Plan, and on Waste Plan Regina, the City's new plan for waste and recycling services. Communications also continued to increase the profile of the city and the corporation at events such as I Love Regina Day and the Home and Garden Show.

- Communications staff were the recipients of a Gold Medal from the prestigious Government Technology Awards in the category of "Next Generation Leadership".

- The City of Regina is supportive of urban reserve creation and as such, looks forward to working with First Nation communities, through municipal service agreements, to advance and promote economic development that benefit our community as a whole.

- The new ward boundaries were implemented for the 2012 Municipal/School Board Election. The Election resulted in a 32% voter turn out, up over the 2009 turn out. As well, new to the election was an increased advance voting opportunities along with a new drive thru voting option which saw approximately 300 vehicles go through.

- The Office of the City Clerk implement technology to facilitate paperless (electronic) meetings, including live video streaming of City Council meetings. This has resulted in a reduction of staff follow up time by 3.5 hours per meeting.

- The Office of the City Clerk sent the Records Retention Bylaw and the Historical Information Fee Schedule forward to Council in 2012 and received approval.

- The number of corporate records being housed by the City at Crown Storage has represented a growing budget cost over the last number of years. In 2011, there were approximately 26,749 boxes of corporate records stored at the off-site storage facility, costing the City roughly $150,000 per year. Due to process improvements as well a focussed clean-up initiative this number was reduced by more than 3,000 this year despite 1,173 new boxes being sent away in 2012. Savings was realized through variance reporting this year and a budget reduction is anticipated for 2014.

- The City launched the first Open Government program in Saskatchewan on February 27th, 2012. The program consists of three components that were fully implemented by June 17th: Open Data, Open Information and Open Dialogue. The City received the Cullinton Right to Know Award in September 2012 for this program for demonstrating leadership in providing access to information and commitment to transparent and accountable government practices. There are currently 28 data sets and 22 records, including Mayor and Councillor Expense Reports and Public Accounts, available on the Open Government website.

- Access to information requests through the Office of the City Clerk are tracked as "formal" and "informal" requests. As of December 18, 2012 City Clerk's office received and processed 42 Formal Requests, 103 Requests for Health Department Files and 36 Informal Requests. The volume of requests received and processed through this area has continued to increase year after year and more than doubled from last year (15 Formal Requests and 22 Informal).

- One-time Innovation Funding was received to initiate the conversion of the City Archive into a Virtual Archive, which will result in increased access to information for members of the public as well as an estimated cost savings of $70,000 per year.

- To date, the Risk Management Branch of the Legal Department has investigated 1,087 incidents, settled 95 third party claims, and paid out a total of $142,201 in 2012.

- The Prosecutions Branch of the Legal Department has had 494 charges in court with fines assessed of $91,750 in 2012.

Priorities

The Office of the City Manager will initiate projects and activities both corporately and divisionally to support City Council's Vision and achieve specific outcomes as a result of these efforts. The 2013 Divisional Budget provides the financial resources to deliver these results and is summarized as follows:

Key Areas of Focus

Initiatives

- This Division is primarily focused on providing leadership and support for long-term asset and financial management strategies as they are developed primarily in other divisions.
- The Communications and Government Relations branches will play a significant role in communicating asset management requirements, including financing, to the public and to other orders of government.

Outcomes

I. Effective financial management.
II. A responsive, diverse, well-managed open space system that includes parks, pathways, the urban forest and landscapes.
III. Reliable water, wastewater, storm and roadway infrastructure.
IV. Revitalized facilities.
V. Effective fleet management.
VI. Appropriate and efficient information technology tools in a secure environment.

Initiatives

- Finalize implementation of a project management framework and processes for the City of Regina.
- Ensure employees have the professional development support to adapt to rapidly changing needs.

Outcomes

I. Improved business plans and models.
II. Effective performance measurement and performance management.
III. Skilled, knowledgeable and engaged employees, supervisors and managers.
IV. A representative workforce.

Initiatives

- This Division is also focused on providing leadership, support, and overall integration of the Community, Transportation, Infrastructure, Downtown, and Community Development Plans, being developed primarily in other divisions.

Outcomes

I. A compact urban form and sufficient supply of land for future growth.
II. Increased pedestrian, bicycle and public transit use.
III. Optimization of existing infrastructure capacity.
IV. Directed investment to enhance vibrancy of downtown.
V. Targeted community development activities within inner city neighbourhoods.
VI. A consolidated approach to providing community investments.
VII. A safe living and working environment for the community.

Initiatives

- Launch the new Regina community brand
- Adopt and formally implement the draft Public Engagement Framework.
- Provide improved service to citizens related to Freedom of Information requests, including background work to facilitate a move to online self –serve options.

- Conduct a number of service reviews to identify improvements to customer service delivery, including hours of operation, payment methods, etc.

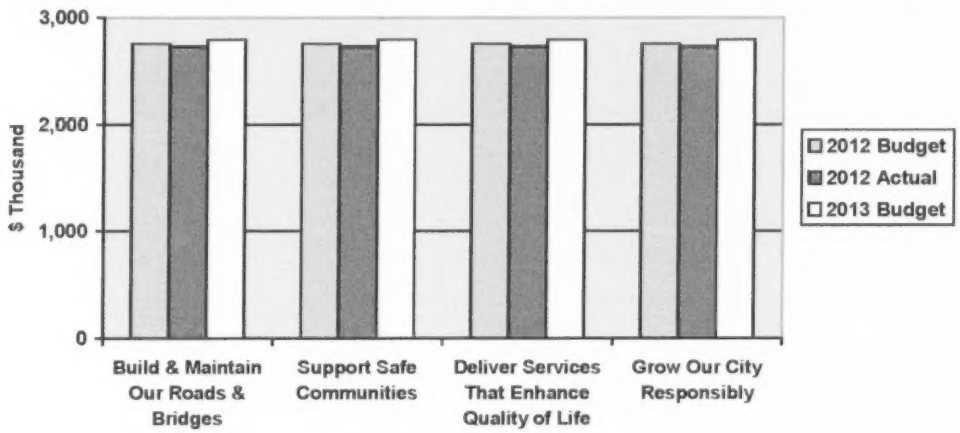
Outcomes

I. Increased customer awareness and involvement.
II. Increased customer satisfaction.
III. Efficient, customer-focused processes.

Operating Expenditure Summary ($000's)

To achieve the City's Vision the City Manager's Office has estimated its total allocation of operating budget as follows:

By Priority



In a more traditional format the City Manager's Office has summarized its operating budget as follows:

By Business Unit

Expenditures (000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Office of the City Manager					
Administration	947.2	991.5	**845.0**	(102.2)	(10.8)
Regina Revitalization Initiative	743.6	775.5	**509.3**	(234.3)	100.0
Innovation	361.9	199.6	**365.0**	3.1	100.0
Corporate Events	-	258.4	-	-	100.0
	2,052.7	2,225.0	**1,719.3**	(333.4)	(16.2)
Executive Director - Legal					
City Solicitor's Office	1,661.0	1,676.5	**1,643.4**	(17.6)	(1.1)
Bylaw Prosecution	145.6	142.0	**149.6**	4.0	2.7
Risk Management	247.8	221.6	**245.0**	(2.8)	(1.1)
Insurance	900.0	917.1	**994.0**	94.0	10.4
	2,954.4	2,957.2	**3,032.0**	77.6	2.6
Executive Director - Governance & Strategy					
Communications	2,351.5	2,188.7	**3,106.1**	754.6	32.1
City Clerk's Office	2,342.1	2,367.1	**1,922.4**	(419.7)	(17.9)
Strategy and Performance	1,114.0	991.1	**1,074.6**	(39.4)	(3.5)
Government Relations	129.8	121.5	**132.3**	2.5	1.9
	5,937.4	5,668.4	**6,235.4**	298.0	5.0
Facility Costs					
City Clerk's Office	73.6	63.5	**73.7**	0.1	100.0
Total Operating Expenses	11,018.1	10,914.1	**11,060.4**	42.3	0.4
Transfers to a Reserve	-	-	**104.8**	104.8	100.0
Total Expenditures	11,018.1	10,914.1	**11,165.2**	147.1	1.3

By Expense Object

Expenditures (000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Salary & Benefits	6,661.1	5,942.6	**6,606.4**	(54.7)	(0.8)
Employee Related Payments	91.4	98.4	**91.0**	(0.4)	(0.4)
Office and Administrative Expenses	1,377.8	1,580.7	**1,465.1**	87.3	6.3
Professional & External Services	2,421.0	2,501.8	**2,394.4**	(26.6)	(1.1)
Materials, Goods & Supplies	125.7	304.4	**181.6**	55.9	44.5
Other Expenditures	104.9	137.9	**102.0**	(2.9)	(2.8)
Intra-Municipal Services	236.2	348.3	**219.9**	(16.3)	(6.9)
Total Operating Expenditures	11,018.1	10,914.1	**11,060.4**	42.3	0.4
Transfer to a Reserve	-	-	**104.8**	104.8	100.0
Total Expenditures	11,018.10	10,914.1	**11,165.2**	147.1	1.3

Staff Complement

Full Time Equivalents (FTE's)	2012	2013
Permanent	66.0	67.0
Casual	0.1	0.1
Total	66.1	67.1

Analysis of Operating Expenditure Budget Change

Details		($000's)
2012 Budget		11,018.1
1.	Remove 2012 One-Time Expenses (Base)	(1,353.0)
2.	Salaries & Benefits - Includes cost changes resulting from in range progression increases, classification reviews and employer benefit costs. (Base)	10.4
3.	Uncontrollable Price Increases - Are those increases in expenditures that are due to price not volume. This increase cannot be managed by doing less, renegotiating a different price or going to a different supplier. (Base)	93.5
4.	Strategic Focus - Elimination of 1 FTE in Executive Director - Legal Branch	(60.6)
5.	Implementation of the process to measure customer service level expectations. (On-going)	400
6.	Implementation of Phase II of the e-Council project, including the purchase of Enterprise Agenda Preparation licenses, Enterprise Minutes Plus licenses, a workflow module and a Committee Manager Module. (On-going)	11.0
7.	Transfers to a Reserve - These transfers will establish funding for costs associated with Reassessment and Elections. (On-going)	104.8
8.	Revitalize Regina Initiative - Over the next 10-15 years, the Regina Revitalization initiative will realize a generational opportunity to revitalize the heart of our city by converting industrial and underused lands into a vibrant and energetic residential, commercial and retail development. The initiative will deliver a replacement for Mosaic Stadium, and will add to our current sports and entertainment options, including a new anchor facility that will attract future development. (One-Time)	288.0
9.	Implementation of a program to increase citizens' understanding of City of Regina finances and the financial gap. This program will contribute to the "increased awareness of the gap in the community". (One-Time)	250.0
10.	Waste Plan Regina Communications - The funds will be used to create and design an informational campaign and produce the supporting collateral. This is the second year of a 3 year implementation plan for Waste Plan. (One-time)	350.0
11.	Hosting costs for Phase I for the e-council project and licenses associated with modules. (One-Time)	53.0
2013 Budget		11,165.2

Note:
Base request funding – represents an increase in cost necessary to maintain current service levels.
Ongoing request funding – represents expenditures that would be ongoing past the current budget year.
One-time funding – represents one-time expenditures for the current budget year.

Capital Investment Program

To achieve the City's Vision the Office of the City Manager has estimated its total allocation of capital investments according to both Priority and functional Business Unit as follows:

By Priority

Expenditures (000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Services that enhance quality of life	-	3,271.5	**14,192.0**	14,192.0	100.0

By Business Unit

Expenditures ($000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Regina Revitalization: Stadium Project	-	2,289.9	**13,947.0**	13,947.0	100.0
CP Lands	-	750.0	-	-	-
Regina Revitalization: Taylor Field Site Studies	-	231.6	**245.0**	245.0	100.0
Total	-	3,271.5	**14,192.0**	14,192.0	100.0

Summary of Capital Investments

Details	($000s)
1. Regina Revitalization Initiative Stadium Project - The Regina Revitalization Initiative was launched by the City of Regina in May, 2011 as a vision to redevelop two large areas of land in Regina's inner-city. The new stadium will be located at Evraz Place. Construction is planned to begin in 2014 and occupancy of the new stadium will be in 2017. The City has developed a financial cap of $278.2 million for the Stadium Project. Any variance from this financial cap will be reviewed and mitigated through concept re-evaluations.	13,947.0
2. Regina Revitalization initiative Taylor Field Site Studies - This project will include $145,000 for a serviceability study and $100,000 for a Mosaic Demolition Study.	245.0
2013 Budget	14,192.0

City Operations Division

Mandate

We provide customer-focused professional and reliable public services that enable and enhance the quality of life for our community and our employees. City Operations consists of Fire & Protective Services; Open Space & Environmental Services; Roadways & Transportation Services; Special Projects Secretariat; Strategic & Business Services; Transit Services; Water & Sewer Services.

Overview

The City Operations Division was created as part of the 2011 corporate restructuring to provide city infrastructure management and services that are essential to the quality of life in our community. City Operations are the stewards of a significant portion of the city's infrastructure, ensuring that infrastructure systems are adequately preserved, resourcefully funded and effectively operated. This is accomplished through implementing best practices that advance safety, consistency, efficiency and reliability.

The Division creates value through service leadership that best serves our stakeholder base, maximizing every dollar spent. Our divisional priorities focus on narrowing the gap between current service levels and customers' service expectations by:

- ensuring that employees have the appropriate skills, abilities and tools to deliver our programs and services;
- ensuring a safe workplace is foremost;
- understanding our programs and services;
- understanding our customers' service delivery expectations;
- identifying and implementing ways to reduce costs and/or increase revenue; and
- creating Council awareness of service gaps and how to narrow those gaps.

City Operations is comprised of six departments and a Special Projects Secretariat, employing over 824 full time equivalent positions and approximately 199 casual employees.

Fire & Protective Services Department

This department delivers well-trained and professional response to fire, rescue and emergency situations, which includes life threatening medical incidents and environmental disasters. Other core services include community focussed fire prevention and public education programs as well as overarching emergency preparedness and management services. Fire & Protective Services is supported by performance driven and results oriented administrative and business support.

Open Space & Environmental Services Department

This department provides open space services and environmental services. The core services include ensuring human health and safety through pest control services, protecting and maintaining the health of the urban forest, maintaining City-owned golf courses, operating City-owned cemeteries and providing solid waste management.

Roadways & Transportation Services Department

This department effectively maintains and operates roadways, walks, alleys, easements and bridges to ensure a safe, reliable transportation system for the community throughout the summer and winter seasons.

Special Projects Secretariat
The secretariat provides oversight and professional expertise on significant projects that include the implementation of the curb-side recycling program, the major upgrade to the wastewater treatment plant and governance related matters for the Buffalo Pound Water Administration Board.

Strategic & Customer Services Department
This department positions the division and its departments to achieve their business plans by providing customer focused strategic, innovative and business leadership. This is accomplished through coordinated administration and communication, research and policy development and performance measurement reporting and management.

As part of City Operations, Service Regina delivers the City's Customer Service Strategy to achieve excellent customer service to the community.

Transit Services Department
This department provides professional, accessible, urban transit services to customers through building and maintaining strong partnerships within the community. Core services include providing a regularly scheduled, fixed route public transit system; and, a specialized transportation for persons with disabilities and the elderly, through a door-to-door service known as Regina Paratransit. Other core services include charter service for special events and emergency disaster/situation transportation.

Water & Sewer Services Department
This department designs, constructs, operates and maintains essential water, wastewater and drainage systems for Regina and surrounding communities to protect public health and property.

Note:
The water, wastewater and drainage services are delivered through the Water and Sewer Utility Budget and are not included in the General Operating Budget.

Key Facts

Fire & Protective Services Department
- Although attendances at "code red" working fires are trending downward, the Fire & Protective Services Department continues to broaden its scope of services providing increased emergency medical, technical rescue and hazardous materials responses.
- In 2011, the department attended 139 total structural fire calls where 68 fires were caused by careless smoking, careless cooking and children playing with matches or lighters, resulting in over $6.75 million in damages.
- Annually, 39,000 plus citizens attend one of the public safety fire education events provided.
- There are an average of 2,200 plus fire inspections and 160 plus fire investigations annually.
- The Fire & Protective Services Department responds to approximately 5,900 total deployments annually, which includes non-emergent investigations and public education and training. An average of 3,500 emergency dispatches for fire suppression, emergency medical assistance, hazardous material mitigation and rescue incidents are delivered annually.
- The City has seven fire stations and each serves an average of 27,600 residents.
- In 2011, the department had 7,347 apparatus responses to 4,457 incidents; an incident rate (per 1,000 population) of 23.1 and there were no injuries or deaths in Regina due to fire.

Open Space & Environmental Services Department
- The landfill handles approximately 200,000 loads per year, 30% of these loads are private vehicles.
- The landfill receives 800,000 tonnes plus of material annually. Garbage, which comprises 26% of total tonnage, represents 88% of the total landfill fees collected. Clean dirt represents 50% plus of total tonnage, while concrete, asphalt and other recyclable materials make up the remainder.

- The City's Solid Waste Collection branch delivers approximately 65,000 tonnes of garbage to the landfill.
- Residential waste collection is provided to 60,000 houses, which amount to over three million house visits per year. Each house produces an average of one tonne of garbage per year.
- The City's Waste Minimization Program includes the Big Blue Bin (BBB) and Tinsel Mulch programs. Paper collected through the BBB program is approximately 5,500 tonnes per year. The Tinsel Mulch program resulted in the recycling of 3,500 Christmas trees.
- The department operates two municipally owned cemeteries, providing the community with various interment options.
- The department creates floral displays throughout the City using flowerbeds, 500 plus planter pots and oak barrels. These displays are typically located along main roads and major intersections.
- The department protects and nurtures the 145,000 City-owned trees. Less than one percent of the urban forest was lost to disease or insect infestations in 2012. The Forestry Program includes a pruning cycle of 1:10 years and plants approximately 2,500 trees annually.
- On average, 110,000 rounds are played annually at the City-owned golf courses.

Roadways & Transportation Services Department

- Regina's Roadway Network Inventory consists of 991 kilometres paved roads, 34 kilometres of gravel roads, 1,289 kilometres of sidewalks, 170 kilometres of paved alleys, and 134 kilometres of gravel alleys. In addition to the roadway network, there are approximately 49 kilometres of easements.
- The average pavement age of the expressway/arterial network is 12 years, the collector and industrial commercial network is 12 years, and the local network is 28 years by surface area.
- Under the Winter Road Maintenance Program, the Roadways & Transportation Services Department is responsible for snow ploughing, snow removal and ice control on the roads, maintenance of the snow disposal site, alleys and sidewalks.
- The City's transportation network includes 54 bridges, 42 concrete bridges (of which 8 are rail overpasses) and 4 timber bridges. The Ministry of Highways turned over the bridges to the City in April of 2011 as part of the Urban Highway Connecter Program. The City also has an inventory of 31 pedestrian bridges.
- The bridge maintenance program repaired 300 metres plus of guardrail, which increased safety at the 15 bridge approach locations. As well, chlorides and debris were removed from the 34 concrete structures, 6 pedestrian underpass walkways, and 9 pedestrian structures.
- The City of Regina maintains a total inventory of over 60,000 street signs.
- The City has 177 signalized intersections, 9 pedestrian half signals, 69 pedestrian corridors, and approximately 900 expressway lights.
- The Global Positioning System (GPS)/Automatic Vehicle Locator (AVL) project continues to be developed for implementation on winter maintenance equipment and key summer construction equipment. GPS/AVL has the ability to track winter maintenance equipment that supports the efficient delivery of the Winter Maintenance Policy as well as assisting in summer operations.
- The bulk materials operation provided 172,000 tonnes of granular and landscape materials to various City branches and public agencies. Recycled materials constituted 54% of bulk materials sold. In addition, 71,000 tonnes of granular materials were processed in asphalt plant production.
- The City's asphalt plant produced 74,000 tonnes of hot mix asphalt in 2012 at a cost of $6,017,000. Funds are also transferred to the asphalt plant reserve for future plant upgrades. In 2012, the City's asphalt supply price was approximately 19% less than private contractor's asphalt supply price. Based on the tonnage produced, the City saved $1.1 million dollars overall. The plant also produced 400 tonnes of cold mix asphalt. The asphalt plant dust collection system was supplemented by a new dust storing and weighing system in 2011. This initiative resulted in the reduction of asphaltic cement used in the mixes and is continuing to save approximately $200,000 per year.
- The Testing Lab and Field Services Section provided 238 full asphalt tests, 761 sieve analyses, 685 asphalt density field tests and over 3,000 hours of concrete placement and paving inspections. This ensures that materials and construction techniques meet City specifications. In addition, Benkelman Beam Testing and 170 core samples of the old road structure were completed in support of the 2013 road design program.

Special Projects Secretariat

- In 2012, contract arrangements for the curbside recycling program were finalized for collection and materials handling.

Strategic & Customer Services Department

- In the first 10 months of 2012, Service Regina answered 146,764 with an average abandoned rate of nine percent. The Main Floor Customer Service area processed 118,478 transactions for a dollar value of $59,400,000.
- Key divisional safety and innovation initiatives were developed and deployed quarterly.

Transit Services Department

- In 2012, city buses provided approximately 6,000,000 rides to the community and the 107 City busses travelled approximately 5,500,000 kilometres.
- The 84 accessible low floor buses provide improved accessibility for all customers, especially seniors.
- Door-to-door Paratransit service provided approximately 180,000 trips and travelled an average of 1,000,000 kilometres plus last year.

2012 Highlights

Operational Highlights

Fire & Protective Services Department

- The department achieved the status of Accredited Agency from the Center of Public Safety Excellence in August 2012. This prestigious status was obtained through the pursuit of International Fire Service Accreditation, third party recognition of services, programs and governance that are measured against industry best practices. As part of the accreditation process, the department completed a comprehensive community risk assessment and developed the "Standards of Cover" which will serve as the basis for future service delivery decisions.
- The Public Education section partnered with "Kids First" to deliver fire and life safety education to young families. This program was recognized internationally as a model in fire prevention and education.
- Fire and life safety education and enforcement programs were intentionally provided in the high fire risk areas of North Central, Heritage and Al Ritchie neighbourhoods. These programs were provided in partnership with: Bylaw Enforcement, Regina Police Service, the two school boards and the Regina Qu'Appelle Health Region - Child and Youth Services Section.
- In partnership with the Regina Senior Citizens Centre and the Regina Housing Authority, a new fire and life safety education program was introduced which was designed to engage the growing senior citizen community. The program is titled, "Remembering When: a fire and fall prevention for older adults".
- The Emergency Management Program continues to evolve with 159 staff and 33 partner agency staff trained to the Incident Command System (ICS) 200 level. To support this training, two major exercises were conducted at the University of Regina and Regina Airport Authority in 2012.
- On an annual basis, the department successfully trains and certifies 260 personnel in Hazardous Materials, Emergency Medical Care, Incident Command System, Flashover Survival, Technical Rescue and other related disciplines.
- The department supported the Fleet Centralization Project and worked to establish a Memorandum of Understanding regarding service levels. The department collaborated with Fleet Services to purchase, receive and equip a light service vehicle and develop a Request for Proposal for two new response units.

- The department's Self-Contained Breathing Apparatus (SCBA) equipment was replaced in 2012. The $1 million investment in this equipment included an accountability system that will continue to enhance fire fighter safety.
- The review of the department's 248 Standard Operating Procedures is currently ongoing with 44% complete and an additional 26% in their final stages. The continual cycle review supports activities that enhance safety and the overall performance of the department.
- Fire Inspectors/Investigators were relocated amongst the seven fire districts to enhance and streamline the inspection process. This supports the Operations Branch personnel with in-service inspections and pre-planning initiatives.
- The Operations Branch management staff relocated to the Education & Training Centre to enhance collaboration and promote efficiencies with the Training Academy, Safety & Logistics Branch.

Open Space & Environmental Services Department

- The gas collection system at the Landfill destroys approximately 1,000 tonnes of methane gas each year, which reduces greenhouse gases.
- Waste Plan Regina's Implementation Plan was approved by City Council in 2011 with the service anticipated by 2013.
- In 2012, course conditions at the Joanne Goulet Golf Course were restored to pre 2011 flood conditions and revenues returned to approximately 90% of the average over the previous five-year period, excluding 2011.
- Considerable infrastructure restoration was completed at the two Municipal cemeteries, which included major pruning of existing mature trees, restoration of hard surface areas at existing columbarium areas, enhancement to front entrance landscape at Riverside Cemetery, and road restoration at both municipal cemeteries. At Riverside, a multi-year initiative to infill tree vacancies adjacent to the internal roads was completed.
- The City Cemetery staff hosted a successful Western Canada Cemetery Conference in September 2012.
- An increased number of mosquito breeding sites was managed through a control program covering outlying areas. This initiative, combined with an increase in the dragonfly population, enabled the department to keep mosquito populations below the normal mosquito count range.
- In pest management, a broad-leaf (dandelion) weed threshold-monitoring program was developed in 2012 as a result of the department's initiative to reduce reliance on herbicides in the Parks system. This program will continue annually as a trend measurement.
- An invasive weed, Leafy Spurge, has been prominent in Saskatchewan for several decades. In 2012, 50,000 beetles that feed on Leafy Spurge were released in an area adjacent to Victoria Avenue East along the business development area. This pesticide free initiative program may take several years to produce results.

Roadways & Transportation Services Department

- In 2012, Roadway Operations realized increases in identified efficiencies with implementation of 10-hour shift schedules, enhanced focus on work procedures, modifying processes, and increasing awareness, accountability and adherence to safety compliance.
- There were two significant factors in Roadway Operations achieving a significant decrease in their overtime (reduction in hours of 65%, 2011 to October 2012):
  - implementing 10 hour shifts; and,
  - favourable weather conditions for the 2012 construction season.
- The Sweeping & Alleys Branch successfully swept approximately 3,100 kilometres of streets and 1,300 kilometres of sidewalks and boulevards. The Alley Program reconstructed approximately 33 paved alleys, refreshed approximately 130 gravel alleys, reconstructed 5 gravel alleys and maintained 135 kilometres of gravel alleys. In addition, this branch also maintained 30 kilometres of high-grade roads, repaired various easement locations, and washed and maintained 54 bridge locations.
- The Sweeping & Alleys Bridge Washing crew received an Accelerating Excellence Award for their outstanding efforts, innovation and cost reduction.

- The Traffic Signals & Lighting Branch completed yearly planned maintenance with respect to traffic control equipment testing, incandescent bulb replacement and vehicle detection devices. Maintenance occurred, as planned or as needed, for 177 traffic signals, 9 pedestrian half-signals, 900 expressway lights and 69 pedestrian corridors.
- Traffic Signals & Lighting staff provided underground utility location services for both internal and external customers to protect traffic signal related assets.
- Traffic Control & Parking Branch provided the following services in 2012:
  - design and installation of 674 traffic accommodations and detours;
  - coordinated traffic for 30 special events;
  - 310 over-dimensional moves coordinated through the city;
  - 976 temporary street use by contractors and the film industry; and
  - 20 new accessible parking zones at private residences.
- In 2012, $1.4 million in parking meter revenue was collected.
- Parking meters were upgraded to accept the new $1 and $2 coins introduced by the Canadian Mint, which avoided a potential loss in revenue of $30,000 in 2012 and a forecasted $200,000 for 2013 due to the increased percentage of new coins in circulation. The upgrade project has also resulted in a 33% reduction of time needed to service the parking meters, which allowed the branch to focus on other initiatives such as refurbishing deteriorated parking meter housings.
- Painting 500 kilometres plus of lane lines and 70,000 metres plus of crosswalk/stop bar pavement marking was completed.

Special Projects Secretariat

- Contracts were awarded for collection and materials processing/marketing for the new residential recycling program.
- A new Solid Waste Bylaw was adopted by City Council to clarify solid waste collection services and define the new recycling service.
- A fee for the new recycling service was adopted by City Council.
- A new permit was negotiated with the Ministry of Environment, including identification of new Waste Water Treatment Plant (WWTP) effluent standards and timing to complete the upgrade to meet the standards.
- Conceptual and pre-design were completed on the WWTP upgrade.
- A business case (including 'value-for-money') was completed on the WWTP upgrade project delivery.

Strategic & Customer Services Department

- Developed performance measurement reporting related to the divisional and departmental strategic business plans.
- Service Regina led a customer service request software upgrade and implemented new hosted contact centre software.
- Service Regina also provided corporate support by participating in the Home Show and providing extended hours for customers during the election.

Transit Services Department

- The department continues to make significant progress in modernizing the conventional bus fleet. Over the past three years, over 50 buses were replaced in the fleet, reducing the average age to 9.4 years. Since 2006, the number of accessible, low floor buses in service has risen from 26 to 84. The department plans to have a fully accessible fleet by 2016.
- Regina's public transit continues to provide safe, convenient and affordable transportation for residents and visitors to special events such as concerts, Saskatchewan Roughrider football games and New Year's Eve celebrations. Saskatchewan Government Insurance (SGI) joined Transit as a sponsor to the football express service this year and has helped the program gain in popularity.
- Both ridership and revenue have increased in 2012, with a ridership increase estimated at 9% by year-end.
- Conventional transit cost recovery ratio improved in 2012. In 2011, the ratio was at 33% for every dollar spent and the forecast for 2012 is 38%.

- In September 2012, Transit installed security cameras on 63 of its buses. This feature provides a more secure environment for both our customers and employees.
- Regina Transit uses a smart card-based, electronic fare collection system branded the "R-Card". The implementation completed in the first quarter of 2011 provided information on which to base future decisions in being more responsive and efficient. The data collected and analyzed from the R-Card system in 2012 will be considered in the 2013 Transit Route Review.
- The R-Card pass changed from a calendar month pass to a 31-day pass, effective on the purchase date. Purchasing the pass at any time of the month maximizes value to customers. The end-of-month lines at the Transit Information Centre and businesses that sell the passes has decreased in response to this change.
- The Transit Route Review work has begun to establish a new routing system. The review utilizes ridership information provided from the electronic fare boxes to create a set of draft routes. These draft routes will be made available for public input early in 2013. The new design is intended to reduce customer travel times, increase travel options and ultimately increase ridership. The projected date for implementation is July 2013.
- Transit Live is a pilot project which began in 2009 and runs until December 2012. The system provides customers with real time bus information and operational information for quality monitoring. The pilot has been a success and a full-time system has been approved for 2013.
- The department continues to focus on developing strong partnerships within the community to address customers' needs. Partnerships exist with various local organizations such as the Regina Public Transit Coalition and the University of Regina.
- Transit's newest partnership with Metro newspaper provides a free daily newspaper on buses. This is a new revenue agreement that was finalized in 2012.
- Customer service and access to transit information is critical to the success of the transit system. The Transit Information Centre provides information 65 hours per week regarding conventional transit. The Paratransit booking lines are available 86 hours per week.
- In response to a changing customer dynamic, Transit introduced Twitter and Facebook pages to provide timely information to customers about detours/delays in service.
- In 2012, the regular bus fleet travelled 5,660,000 kilometres plus and the Paratransit fleet travelled 1,070,000 kilometres.

Priorities

City Operations Division is responsible for operating and maintaining municipal infrastructure and assets, and the provision of programs and services that effectively support our customers and promote community safety. To provide value driven programs and services to our customers, City Operations has identified key areas of focus. These include the following:

Key Areas of Focus

Initiatives

- Provide programs and services supporting city growth and development plans.
- Provide customer focused programs and services in meeting the diverse needs of our community.

Outcomes

I. Infrastructure and capacity for new growth, redevelopment and regulatory standards.

Initiatives

- Develop short and long-term strategies to sustain and fund our infrastructure and assets.
- Develop and implement an integrated long-term waste plan with residential recycling services.
- Implement the Transit Investment Plan.
- Develop and implement an infrastructure asset management process.
- Develop the Utility Business Plan.

Outcomes

I. Responsive, diverse, and fiscally responsible program and service delivery, and asset management.

Initiatives

- Identify and explore alternative business models.
- Identify and implement approved cost reduction and revenue generation opportunities.
- Prioritize and align programs and services.
- Identify, define, and communicate current levels of service and corresponding gaps.
- Identify customer level of service expectations and implement approved strategies to address gaps.
- Continuous improvement in the delivery of fire and protective services.
- Review division organizational structure and improve division-wide business operations.

Outcomes

I. Increased customer awareness, involvement and satisfaction.
II. Improved business plans and models.
III. Fiscal room created to address corporate strategic priorities.

Initiatives

- Implement the Corporate and Division Safety Strategy.
- Develop the Employee Engagement Strategy.
- Employee accountability for innovative processes.
- Develop a comprehensive City Operations' facilities master plan in conjunction with Corporate Services.

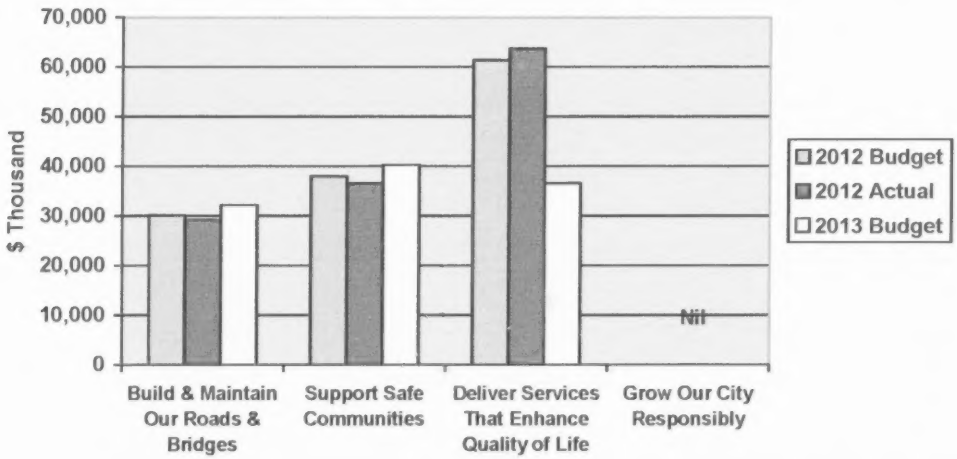
Outcomes

I. Improved safety culture.
II. Contemporary people management.
III. Skilled, knowledgeable and engaged employees.
IV. Effective performance measurement and management.

Operating Expenditure Summary ($000's)

To achieve the City's Vision the City Operations Division has estimated its total allocation of operating budget as follows:

By Priority



In a more traditional format, the City Operations Division has summarized its operating budget as follows:

By Business Unit

Expenditures ($000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Office of Strategic and Business Services					
Business Services	1,544.8	1,527.5	**1,551.8**	7.0	0.5
Divisional Strategic Services	335.0	293.2	**337.9**	2.9	0.9
Engineering & Business Systems	448.6	321.1	**451.6**	3.0	0.7
Service Regina	1,048.7	911.2	**1,089.6**	40.9	3.9
	3,377.1	3,053.0	**3,430.9**	53.8	1.6
Roadways & Transportation Services					
Roadway Preservation	1,797.0	1,784.8	**1,973.4**	176.4	9.8
Asphalt Production & Field Services	292.9	272.5	**293.8**	0.9	0.3
Traffic Signals & Lighting	6,482.0	6,404.9	**6,691.2**	209.2	3.2
Traffic Control & Parking	2,086.1	1,980.6	**2,176.7**	90.6	4.3
Roadways Administration	2,194.6	2,633.8	**2,205.4**	10.8	0.5
Asphalt Services	3,776.8	3,866.3	**4,051.6**	274.8	7.3
Concrete Services	1,858.4	1,455.8	**2,090.6**	232.2	12.5
Sweeping & Alley Services	5,436.0	4,562.7	**6,021.3**	585.3	10.8
Winter Road Maintenance	5,726.0	6,274.4	**6,343.9**	617.9	10.8
	29,649.8	29,235.8	**31,847.9**	2,198.1	7.4
Environmental Services					
Environmental Engineering	650.0	466.7	**186.2**	(463.8)	(71.4)
	650.0	466.7	**186.2**	(463.8)	(71.4)
Parks & Open Space Department					
Cemeteries	1,052.9	1,028.2	**1,082.4**	29.5	2.8
Golf Courses	2,092.2	2,076.5	**2,141.2**	49.0	2.3
Parks & Open Space Mgmt	5,616.3	5,261.9	**5,763.8**	147.5	2.6
Solid Waste Collection	8,025.0	8,681.7	**12,028.7**	4,003.7	49.9
Landfill Operations	3,404.9	3,365.2	**3,777.1**	372.2	10.9
	20,191.3	20,413.5	**24,793.2**	4,601.9	22.8
Fire & Protective Services Department					
Business Continuity & Emergency Planning	185.2	190.8	**207.9**	22.7	12.3
Fire Services	36,410.2	36,329.3	**39,589.8**	3,179.6	8.7
	36,595.4	36,520.1	**39,797.7**	3,202.3	8.8

By Business Unit, continued

Expenditures ($000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Transit Department					
Conventional Transit	21,238.5	22,653.1	**23,084.3**	1,845.8	8.7
Paratransit	4,160.4	4,091.6	**4,530.1**	369.7	8.9
	25,398.9	26,744.7	**27,614.4**	2,215.5	8.7
Facility Costs[1]					
Administration, Roadways & Traffic	351.6	381.7	**365.5**	13.9	4.0
Waste Management	197.5	212.1	**197.5**	-	-
Cemeteries	56.5	27.2	**53.0**	(3.5)	(6.2)
Golf Courses	372.4	377.1	**378.8**	6.4	1.7
Parks & Open Space Mgmt	583.6	439.3	**599.1**	15.5	2.7
Fire & Protective Services	484.7	459.1	**497.4**	12.7	2.6
Transit	864.7	983.1	**880.5**	15.8	1.8
	2,911.0	2,879.6	**2,971.8**	60.8	2.1
Total Operating Expenditures	118,773.5	119,313.4	**130,642.1**	11,868.6	10.0
Transfers to a Reserve	10,643.6	10,160.5	**11,874.2**	1,230.6	11.6
Total Expenditures	129,417.1	129,473.9	**142,516.3**	13,099.2	10.1

Note:
1. Facility costs are allocated from the Facilities Management Services Division of the Corporate Services Department.

By Expense Object

Expenditures ($000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Salaries & Benefits	77,274.2	75,795.9	**80,421.8**	3,147.6	4.1
Employee Related Payments	238.0	291.8	**235.9**	(2.1)	(0.9)
Office & Administrative Expenses	910.7	1,070.0	**868.8**	(41.9)	(4.6)
Professional & External Services	5,351.3	5,585.7	**8,034.6**	2,683.3	50.1
Materials, Goods, & Services	4,818.2	4,115.1	**5,254.5**	436.3	9.1
Other Expenditures	7,113.6	7,759.1	**7,930.4**	816.8	11.5
Intra-Municipal Services	23,067.5	24,695.8	**27,896.1**	4,828.6	20.9
Total Operating Expenditures	118,773.5	119,313.4	**130,642.1**	11,868.6	10.0
Transfer to a Reserve	10,643.6	10,160.5	**11,874.2**	1,230.6	11.6
Total Expenditures	129,417.1	129,473.9	**142,516.3**	13,099.2	10.1

Costing Fund

Expenditures ($000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Public Works:					
Granular Material & Asphalt Plant	6,794.8	7,111.8	**7,049.6**	254.8	3.7
Facilities Costs - Granular Material & Asphalt Plant	43.9	47.7	**43.9**	-	-
Total Granular Material & Asphalt Plant	6,838.7	7,159.5	**7,093.5**	254.8	3.7
Roadway Operations	1,287.5	2,072.2	**1,284.6**	(2.9)	(0.2)
Open Space - Landscape	1,447.2	1,815.2	**1,443.9**	(3.3)	(0.2)
Connection Maintenance & Repair	-	-	-	-	-
Total Public Works	9,573.4	11,046.9	**9,822.0**	248.6	2.6

Staff Complement

Full Time Equivalents	2012	2013
Permanent	812.8	821.3
Casual	117.9	128.7
Total	930.7	950.0

Analysis of Operating Expenditure Budget Change

Details		($000's)
2012 Budget		136,040.7
1.	Due to corporate re-organization, Parks Maintenance was moved out of City Operations responsibility and into Community Planning & Development. (Base)	(6,741.0)
2.	Remove 2012 One-time Expenses. (Base)	(256.6)
3.	Salaries and Benefits - includes cost changes resulting from salary increases, in range progressions, classification reviews, Market Supplements, Benefits on Overtime and premium pay and employer benefit costs, including increases in the City's contribution	2,413.3
4.	Uncontrollable Price Increases - (Base)	2,683.8
5.	2013 Operating Costs incurred in the Water & Sewer Utility are no longer being allocated to the Environmental Services branch of City Operations. (Base)	(465.0)
6.	Reallocation of costs from other divisions for more accurate reporting of expenditures. (Base)	64.4
7.	Increase in allocated Fleet costs - Costs allocated by Corporate Services. (Base)	1,450.6
8.	Decrease in transfer to Cemetery Reserve. (Base)	(18.4)
9.	Decrease in transfer to Golf Course Reserve. (Base)	(1,124.2)
10.	Decrease in transfer to Winter Road Maintenance Reserve. Based on past years costs, the transfer to the reserve has not been made and a result was not included for the 2013 budget. (Base)	(116.3)
11.	Transfer to Landfill Reserve. The net revenues in the Landfill Operations are closed to the Landfill Reserve. (Base)	4,290.2
12.	Decrease in transfer to the Water & Sewer Utility from the Strategy and Business Services branch. (Base)	(167.7)
13.	Various small changes to Base Budget. (Base)	32.7
14.	2013 Strategic Focus Initiatives. (Base)	(38.6)
15.	As part of the City Hall Security Strategy, Service Regina will need to provide two staff to be part of the first point of contact for any visitors and deliveries to the City Hall tower. The positions will take on a 'greeter function as well as receiving and distributing of information/packages as required. The total amount of this ask is $120,00 however $48,000 will be charged to the Water & Sewer Utility, therefore the net ask for City Operations is $72,000. (On-going)	72.0
16.	Reassessment occurs every 4 years. Service Regina increases their staff during reassessment years in order to service the increased number of calls. One-quarter of the anticipated costs for the 2016 Reassessment in being requested in 2013 and will be requested until reassessment occurs. (On-going)	19.5
17.	Landfill Site Control (1.0 Permanent FTE and 0.8 Casual FTE) The volume of waste being delivered to the landfill has been constantly growing year over year. There is a need to have staff on site to direct proper flow of customer traffic and ensure the safety of our employees and customers. (On-going)	90.0

Analysis of Operating Expenditure Budget Changes (Continued)

Details	($000's)
18. The new landfill expansion has a leachate collection system as part of the design to minimize environmental effects and meet design requirements. The leachate collected will need to be removed from the landfill and disposed of in the sewer system. This will require the use of a sewer hauler truck. (On-going)	150.0
19. Solid Waste Collection - Due to the annual growth in population, additional funds are required for tipping fees from the Landfill to maintain the existing service level. (On-going)	77.0
20. Landfill Scale Improvements (1.0 Permanent FTE and 1.4 Casual FTE) Additional FTE's are required to keep up with the growing demand and to ensure the new scale houses are properly serving the customer. (On-going)	120.0
21. Provincial funding exists to aid municipalities with the low price of recyclables. These funds will be used to increase public service levels and will therefore increase our expenditures. (One-time)	80.0
22. Solid Waste Collection (2.0 Permanent FTE and 3.25 Casual FTE) The Implementation of Waste Plan Regina includes providing property-side recycling, bulky waste pick up and yard and leaf waste collection to 65,000 residences, conversion of back alley shared refuse containers to carts and House Hold Hazardous Waste disposal. Additional staffing and equipment is required to begin programs in 2013. (On-going)	2,813.0
23. City Square Plaza. This site opened in 2011 and 2013 funding is required to program and maintain the plaza space. Costs include: surface and amenities maintenance, including snow clearing and removal, electrical and building maintenance, repair costs and programming costs. These costs and services will be delivered by several departments: Parks & Open Space, Facilities, and Community Services. (On-going)	165.8
24. New Open Space due to growth (1.21 Casual FTE) - This represents funding to maintain the new park and open space which will be added to the inventory in 2013, as a result of new subdivision development or park upgrades. (On-going)	68.3
25. Ongoing funding is required to perform the regular day to day building operation functions at the newly renovated and soon to be occupied 1500 - 4th Ave Chrysler Building. (On-going)	10.6
26. Operating utilities funding required due to the construction of a new sub depot that will become operational in 2012. (On-going)	3.0
27. Winter Road Maintenance - Growth in the City has resulted in the increased use of sand and gravel for snow removal purposes. (On-going)	50.0
28. Roadway preservation - Operational repair and maintenance funding is required for city owned pedestrian bridges. (On-going)	56.0
29. Increases to the road network from new developments requires an increase to asphalt maintenance in order to provide the historical service level. (On-going)	25.0
30. Increases to city owned sidewalk, curb and gutter requires additional funding in order to provide the historical service level. (On-going)	31.5
31. Increases to the road network requires increases to maintain the level of service for our sweep program. (On-going)	10.0
32. Increases in the length of the sidewalks requires increased funding to ensure timely availability/readiness of sidewalk maintenance equipment during the winter season. (On-going)	8.0

Analysis of Operating Expenditure Budget Changes (Continued)

Details		($000's)
2012 Budget		136,040.7
33.	Increases into the road network requires increased funding to ensure timely availability/readiness of street clearing equipment during the winter season. (On-going)	371.8
34.	Increase in environmental testing costs at snow dump sites due to plans to collect more samples at deeper levels. (One-time)	13.0
35.	In 2012 Transit ran a trial offering bus service on four statutory holidays (Family Day, Good Friday, Remembrance Day, and Boxing Day). Administration is requesting that this trial of offering service on 4 statutory holidays be made permanent in 2013. (On-going)	73.9
36.	Transit (1 Permanent FTE) The department has completed a review of where staffing requirements are required in order to keep forward momentum in addressing current issues. The initiative is cost neutral. (One-time)	-
37.	Fire & Protective Services in partnership with the Regina Regional Opportunities Commission and Regina Convention Team were successful at landing the 2013 National Canadian Association of Fire Chiefs Conference. Funding is required in order to put on a successful conference. (One-time)	10.0
38.	Funding required for the E-Learning system within Regina Fire & Protective Services. (On-going)	56.0
39.	The Emergency Operations Centre (EOC) staff will require education and training separate from the corporate training initiatives. This budget will allow for the ongoing provision of training opportunities both locally and abroad. (One-time)	20.0
40.	The Fire & Protective Services (FPS) Department operates a 24/7/365 Emergency Communications Centre. An adequate backup facility does not exist to provide this service. This funding is requested to engage a consultant to conduct a feasibility study. The total cost of the consultant phase is estimated at $105,000 and each agency will contribute one third of this cost. (One-time)	35.0
41.	Regina Professional Firefighter's Association Collective Bargaining Agreement requires that prior to October 31st all employees of the Suppression and Rescue Branch, Inspection Branch and Training Branch shall be required to undergo a medical examination once every two (2) years at the expense of the City. (On-going)	50.0
42.	Reallocation of funding from City Operations to Community Planning & Development due to re-organization within the Parks Maintenance area. (One-time)	(11.0)
2013 Budget		142,516.3

Note:
Base request funding – represents an increase in cost necessary to maintain current service levels.
Ongoing request funding – represents expenditures that would be ongoing past the current budget year.
One-time request funding – represents one-time expenditures for the current budget year.

Capital Investment Program

To achieve the City's Vision the City Operations Division has estimated its total allocation of capital investments according to both Priority and functional Business Unit as follows:

By Priority

Expenditures (000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Build and Maintain Our Roads & Bridges	21,614.0	17,775.1	**21,387.0**	(227.0)	(1.1)
Support Safe Communities	2,855.0	2,007.2	**4,828.0**	1,973.0	69.1
Deliver Services that Enhance Quality of Life	2,251.0	4,044.8	**7,421.0**	5,170.0	229.7
Total	26,720.0	23,827.1	**33,636.0**	6,916.0	25.9

By Business Unit

Expenditures ($000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Roadways Infrastructure	17,034.0	16,810.1	**18,143.0**	1,109.0	6.5
Bridges	2,750.0	815.7	**3,244.0**	494.0	18.0
Traffic Control & safety	2,705.0	1,067.5	**4,808.0**	2,103.0	77.7
Waste Management	1,710.0	3,511.0	**5,320.0**	3,610.0	211.1
Streetscape	-	-	**851.0**	851.0	100.0
Cemeteries	145.0	126.2	**120.0**	(25.0)	(17.2)
Golf Courses	350.0	346.8	**350.0**	-	-
Fire & Protective Services	150.0	939.7	**20.0**	(130.0)	(86.7)
Transit	46.0	60.8	-	(46.0)	(100.0)
Other	1,830.0	149.3	**780.0**	(1,050.0)	(57.4)
Total	26,720.0	23,827.1	**33,636.0**	6,916.0	25.9

Capital Project Funding Sources ($000's)

Current Contributions	**14,152.0**
Gas Tax (GT)	**7,337.0**
Provincial Territorial	**1,453.0**
Service Agreement Fees (Roads)	**1,288.0**
Service Agreement Fees (Parks)	**666.0**
Asset Revitalization Reserve	**2,200.0**
Asphalt Plant Reserve	**400.0**
Cemetery Reserve	**120.0**
Fleet Replacement Reserve	**350.0**
Golf Course Reserve	**350.0**
Landfill Reserve	**5,320.0**
	33,636.0

Summary of Capital Investments

Details		($000s)
1.	Street Infrastructure Renewal - Asphalt resurfacing and concrete repair, consulting services, pavement asset management, local improvement walk, curb and gutter replacement, and reconstruction and resurfacing of roadways in conjunction with local improvement work.	18,143.0
2.	Bridge Infrastructure Renewal - Correction of structural deficiencies, inspection and engineering related to the safety and renewal of existing bridges.	3,244.0
3.	Traffic Control & Safety - This includes traffic signal rehabilitation and an alley lighting improvement program. Traffic signal rehabilitation is an annual program performing end of life asset replacement of 4% of the City's signalized intersections per year and includes the replacement of traffic signal poles, ducts, wiring, controls, lights, detection equipment, software, other ancillary supplies, and services based on the expected life span of poles and their components. The alley lighting improvement program arranges for and oversees the installation of alley lights under the Local Improvement Program.	4,808.0
4.	Other Transportation Projects - This is for the purchase of a new concrete slipform. The current concrete slipform is over 25 years old. We continue to recognize increases in projected and scheduled work where the slipform is required.	350.0
5.	Landfill - This includes the old landfill site capping and closure, landfill gas collection system and landfill development of a new facility.	5,000.0
6.	Waste Collection - This provides for purchase of a rear alley cart truck.	320.0
7	Streetscaping - Includes the landscaping of 9th Avenue N from McCarthy Blvd to Courtney St, tree replacement along arterials, buffers and parks and plant material establishment funding.	851.0
8.	Other Capital Projects - This includes the upgrade of major components of the asphalt plant. The 2013 portion of the project is to add capacity of cold planings recycling either as major part of emulsion based cold mix or small component of hot mixes. It also includes additional paving of the multi-use pathway.	430.0
9.	Cemetery Improvements & Repairs - Cemeteries General Allocation - construction of monument strip foundations, columbarium purchases and installation, new and infill tree and shrub plantings, landscape upgrades, road repairs, sign installation and irrigation restoration.	120.0
10.	General Golf Course Projects - Golf Courses General Allocation - mitigation of water erosion, course restoration and improvements at all four Golf Courses.	350.0
11.	Fire Capital Equipment Restoration & Wellness - This program addresses unfunded equipment replacement needs according to NFPA Standards, CSA Standards and Occupational Health and Safety Regulations. It also includes the wellness/fitness equipment that supports the implementation and sustainability of the department's peer fitness program.	20.0
2013 Budget		33,636.0

Corporate Services Division

Mandate

"The Division excels in providing services and support to our customers, both internal and external; enabling City operations to maximize its effectiveness and potential. Our Corporate Services team includes Financial Services, Information Technology Services, Human Resources, Fleet Services, and Facilities Management Services."

Divisional Overview

As described in our Mandate, the Corporate Services Division's efforts remain committed to supporting the corporate priorities and to providing services to the other Divisions. Corporate Services has developed its second Divisional and Departmental plans towards delivering on the Corporation's Strategic Priorities by focusing on achieving a solid foundation. The focus of the plans and corresponding budget are to stabilize our core services and to more effectively support our customers now and in the long-term. The 2013 Divisional Budget is summarized into the following functional areas:

- Administration – The Deputy City Manager and CFO, along with the strategic services and administrative staff are responsible for strategic direction to the five Departments, related administrative support, as well as establishing and monitoring policy and governance requirements and advising on appropriate project management methodology and controls.

- Facilities Management Services – The Department, led by the Director – Facilities Management Services, provides the space planning, construction project management, physical plant maintenance, and the day-to-day operation of City-owned facilities. The department also provides for the corporate facilities energy management and air quality programs, and the electricity and natural gas utility program for all civic facilities.

- Finance – The Department, led by the Director – Finance Department, provides internal and external financial reporting, accounting, budget, purchasing, cash management, and investment and debt management services for the Corporation. It manages customer service, billing, and collection for the City's water, wastewater, and drainage utility.

- Fleet Services – The Department, led by the Director – Fleet Services, supports the delivery of City programs and services by providing fleet management, maintenance, and operator training services. The department is also responsible for the Central Stores, Salvage, and Fuel Programs and management of the City's Towing Compound.

- Human Resources – The Department led by the Director – Human Resources, as strategic partners and innovative leaders, Human Resource's purpose is to guide and support the organization in attracting, optimizing, and retaining the high-performing workforce needed to achieve organizational goals. The Department focuses on the four key strategies of performance, talent, learning & development, and leadership and culture, and provides six core services: Labour Relations, Total Rewards, Organizational Development, Payroll, HR Information Management, and Healthy Workplace.

- Information Technology Services – The Department, led by the Director of ITS, provides leadership in business technology planning, using technology to enhance business processes and identifying new technology opportunities. The Department coordinates the selection, development, implementation, operation, and support of information technology and computerized applications used by the City.

Other core services include the integration, sharing and security of data, corporate telecommunications, printing, and mail delivery.

- Pensions and LTD – This business area reports to, and provides administrative services to several Pension and Long Term Disability Plans (LTD), which serve the City of Regina as well as other employers. This business area is funded through pension and long-term disability plans, and maintains a working relationship between the Plans' Administrative Boards and the Corporate Services Division.

Key Facts

- 73% of the total operating expenditures of this Division result from staffing related costs.
- Facilities Management Services supports more than 220 buildings and almost 400 additional structures that range from recreational, administrative, and operational buildings to spray pools, bus shelters, and park structures.
- The Finance Department is responsible for procurement, payments, and provides utility bills to 63 thousand 400 households within the City. Finance delivers the audited Financial Statements and develops the Operating, Capital and Utility budgets each year
- Fleet Services manages and maintains about 1,200 vehicles within the Civic, Transit and Fire fleets, and annually delivers more than 300 operator training sessions attended by more than 1,600 employees. The Supply Services branch maintains an inventory of more than 8,400 different items to support City operations.
- Human Resources support approximately 290 client Managers and Supervisors, plus coordinators, team-leads, crew-leads, with managing and optimizing their Human Resources, encompassing more than 2,500 permanent, casual and seasonal employees. HR also supports employees directly in areas such as Benefits Administration and Compensation, and Payroll, and provides payroll services to several external, City-affiliated agencies.
- ITS supports 1,600 City staff, who utilize over 70 different business applications through a state-of-the-art network connecting 60 City facilities.

2012 Highlights

Operational Highlights

Corporate Services remains focused on becoming a leader within the municipal sector and the following highlights from 2012 demonstrate this commitment:

- In 2012, the City Hall Service and Security Project received the highest level of approval and the necessary funding to proceed with design in 2012 for a 2013 construction. Work completed in 2012 to support the project included the selection of a security and video management platform and system scalable to accommodate enterprise facilities security services. In addition, a new Corporate Facilities Security position was created to support the security system and related security protocols.

- The 2nd floor of City Hall underwent extensive renovations in 2012. In addition to creating an open concept office environment, base building upgrades were done, including the installation of fire sprinklers. The newly renovated floor houses 45 offices, a corporate computer training room and two corporate meeting room. The second phase of this project, which will see the delivery and installation of a new emergency generator and lighting upgrades to the parkade, is currently underway and will be completed in early 2013.

- Facilities Management Services supported the Saskatchewan Roughrider Football Club with the Mosaic Stadium Legacy Project. As the Club, in preparation for the Grey Cup event undertook a project to increase seating capacity and other related options to improve the fan experience overall, we took an oversight role, provided day to day project support and direction and provided technical advise and engineering support.

- In 2012, we were able to complete the first generation of the Corporate Facilities Strategy and financing model and share it within the organization. We will use the feedback, gathered to further refine the model and prepare for future approval and implementation.

- In 2011 and 2012 Human Resources undertook a pilot project in partnership with one of the operating divisions to develop a Strategic Workforce Planning toolkit. The Executive Leadership Team approved the toolkit in 2012. There are currently five departments actively using the toolkit to determine their current and future workforce needs. In 2013, three more departments will begin to use the toolkit, with others planning to participate in 2014 and 2015.

- As part of the Corporate Services scorecard, for 2012 it was determined that each manager and director in the division would complete a career map to help individuals plan his or her future. To support this initiative, HR developed and introduced a career mapping template and instructional guide as a pilot project. Based on the results of this pilot project within Corporate Services plans are to introduce this new tool to the entire organization in 2013.

- Human Resources began to play an integral role in the Business Transformation program in 2012. After review and research with other organizations using similar products and processes, decisions have been made to focus initial implementation on core human resource data and payroll. Based on the groundwork completed in 2012, 2013 and 2014 will see the development and implementation of software solutions that will ensure more efficient and effective human resource support to the organization.

- In preparation for the implementation of a new HR system, work was completed in 2012 to move Fire Time and Attendance to the current system used by all other City of Regina payrolls. The system Fire was using was very old, unsupported and at risk of failure. By moving Fire information and processes to the current system, stability was ensured and the task of moving to a new system for all payrolls will be simplified.

- In 2012, all five collective bargaining agreements will expire. In anticipation of this, a cross divisional bargaining team, supported by Human Resources was able to reach agreement with one of the Associations (CMM) before the end of the term. The fact that the agreement was reached before the end of the term, along with an approved wage increase for Out of Scope employees has reduced the amount of retroactive pay that will have to be processed in 2013.

- A measure on the 2012 corporate scorecard, to promote a safety culture within the organization, required that at least 80% of the managers in the organization obtain safety training in the area of Occupational Health & Safety Roles and Responsibilities and at least one other safety course (i.e. reasonable suspicion, return to work, etc.). The Human Resources Healthy Workplace branch provided courses throughout 2012 to support this initiative and the organization is well on its way to meet its target.

- The Fleet Services Department continues to implement the recommendations of the GreenFleet Report to minimize the negative environmental impacts of the City's vehicle and equipment fleet.

- In the fall of 2009, a consulting firm was engaged to conduct a strategic review of the delivery of fleet services and recommend a service delivery method that will improve the efficiency and effectiveness of the delivery of fleet services across the organization. The consultant's report was received in early 2010. The key conclusion was that the provision of fleet services to the organization could be improved by replacing the current decentralized fleet management model with one that centralizes asset management and governance responsibility and retains maintenance operations in current locations but reporting to a central fleet organization. Implementation of the new model will be carried out in two phases. Phase One, which was completed in 2010, focused on centralizing all fleet asset management functions in Fleet Services. Phase Two, which was completed in early 2012l, completed the implementation process by transferring responsibility for the Transit and Fire garages to Fleet Services.

- A five-year Funding Sustainability and Equipment Modernization Strategy continue to be implemented for the Transit and Fire fleets. When completed in 2015, the replacement of Transit and Fire fleet vehicles will be fully funded by a dedicated reserve, and the average age of both fleets will be reduced to accepted industry guidelines.

- The Business Transformation Program began 2012 with the solid foundation of a newly upgraded financial system with new processes and a revised chart of accounts. The four-year program continued by improving processes and securing the City's information through integrating purchasing card transaction data from the banks directly into the financial system, thereby improving our management reporting capability. By the end of 2012, the program launched two new projects. The first was to convert asset financial data register into the corporate financial system, improving reporting capability and audit requirements. The second one launched a multi-year initiative to improve people processes through extensive reviews and to integrate the Human Resource Management System into the financial system.

- Upgraded the Utility Billing system to prepare for Waste Plan Regina billing changes and electronic bill presentment.

- Provided on-line access to property assessment cards (Liberty) in preparation for 2013 property reassessment.

- Assisted Service Regina in implementing Telax, a Hosted Contact Centre. This offers new functionality such as recording all voice calls, and allowing operators to work from different locations while still using the same system.

- Replaced end-of-life servers while virtualizing two Oracle environments (application servers and database servers). This effort avoided spending half a million dollars on Oracle licenses.

- Upgraded Hansen call centre software to patch known problems and provide improved functionality for Service Regina and Bylaw Enforcement.

- Upgraded the Corporate Records Management System in preparation for the planned rollout of electronic document management in 2013.

- Implemented the remaining Property Maintenance Bylaw actions along with handheld devices that allow Enforcement Officers to view and enter information in the field.

- Continued expansion of the City's fixed broadband wireless network that connects Traffic Signals and buildings to the corporate network. Zones 4 & 5 are now complete, as well as an improved wireless connection to the Waste Water Treatment plant.

- Relocated the City's Data Centre to a 3rd party's co-located space. This project took a lot of careful planning and cautious execution, and went very well. The City has a well-organized environment running on more reliable power, and valuable City Hall space was freed up.

- Mobile devices were being used by City Council and City executive management for eAgenda, by the Fire department for Records Management and Bylaw Enforcement to access their new system. Policies were developed and communication systems upgraded to allow for a corporate rollout of the Mobile strategy in early 2013.

- The City's Backup & Recovery system was updated, including a solution for the "virtual" environment and remote disk storage for critical data.

- A Log Management solution was implemented that allows the City to log activities on servers, network devices and applications; Monitor & notify operators of failing disk, low memory, crashing processes; Monitor activity of users and administrators; Provide a centralized log source for incident and audit investigations.

- Financial Services is the lead in implementing the capture and reporting of the Public Sector Accounting Board (PSAB) requirements for tangible capital assets. Over $1.5 billion in City assets have been classified and reported for the first time in the City's 2009 Financial Statements. The City will report on the complete stock of tangible capital assets and amortization in the financial statements to demonstrate stewardship and the cost of using those assets to deliver programs and provide services.

- The City of Regina implemented a new budget process for the 2010 budgets. Corporate business planning has provided strategic direction for operating and capital investments and a shortened budget cycle was integrated with the planning cycle to maximize input from the Public and City Council in order to further refine the City's strategic focus. The new process has enabled greater engagement from our Operating Divisions while increasing transparency.

Priorities

Corporate Services continues its focus in 2013 to achieve a solid foundation and set the stage to effectively support our customers in the short and long term. This means the Corporate Services Division has confidence it can meet the basic service standards, including minimum levels of certification and asset management. City assets are protected and safe and core business functions are defined and understood, and core processes are documented. Corporate Services will achieve this solid foundation through:

- investing in people,
- investing in technology,
- improving and integrating processes,
- improving governance and stewardship; and,
- defining and managing service expectations.

The 2013 Divisional Budget provides the resources to deliver these results and is summarized as follows:

Key Areas of Focus

Initiatives

- Development of a long-term Corporate Facilities Strategy, including a preventative maintenance program, revitalization plan for current facilities and a strategic approach to Facilities program management and the development of new facilities.
- Undertake an assessment of the financial and HR systems and processes challenges that exist in the corporation.
- Lead or provide support to a number of corporate projects including Fleet Centralization

Outcomes

I. Effective financial management.
II. Revitalized facilities.
III. Effective fleet management.

Initiatives

- Continue to support corporate organizational capacity in the operating divisions' organizational structure changes and the delivery of new projects and programs.
- Communicate to the operating divisions Corporate Services' role and responsibilities, service levels, performance measures, and customer satisfaction measures.
- "Create a solid foundation" – address the significant staff shortage throughout the Division.
- Establish and document basic policy, procedures, and processes to ensure consistency, clarity, and stability for the division and organization.
- Completing the actions set out in the department business plans that align with the Corporate Strategic Plan and the Division Business Plan.
- Development of the Business Transformation strategy and roadmap.
- Undertake Strategic Workforce Planning to assess our staffing needs in the short and long terms.

Outcomes

I. Appropriately skilled and knowledgeable employees.
II. Engaged employees, supervisors and managers.
III. Appropriate and efficient information technology tools in a secure environment.

Initiatives

- Provide ongoing support and services to the operating divisions in the daily operations and the delivery of the new projects and programs.

Outcomes

I. A compact urban form and sufficient supply of land for future growth.
II. Optimization of existing infrastructure capacity.
III. A consolidated approach to providing community investments.

Initiatives

- Develop and implement process and program improvements, and other innovations which will increase our focus on customers, establish common understanding of business objectives and priorities, improve our capacity to work smarter and be better positioned to assist operating divisions achieve their business objectives.

- Continue to support programs and services that meet the needs of the community.

- In partnership with Service Regina, re-develop the main floor of City Hall to provide a high quality, seamless and consistent approach to in-person service delivery to visitors to City Hall and improve security for employees, customers and assets.

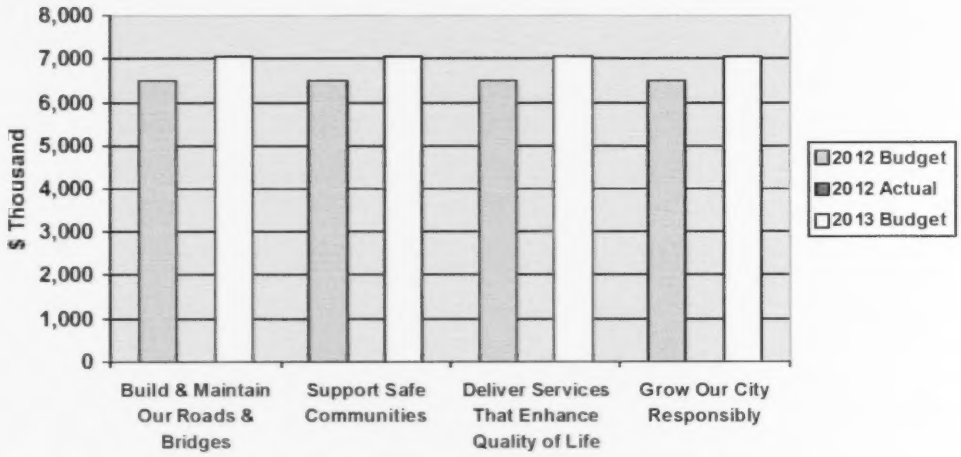
Outcomes

I. Increased customer awareness and involvement.
II. Increased customer satisfaction.
III. Efficient, customer-focused processes.

Operating Expenditure Summaries ($000's)

To achieve the City's Vision, the Corporate Services Division has estimated its total allocation of operating budget as follows:

By Priority



In a more traditional format the Corporate Services Division has summarized its operating budget as follows:

By Business Unit

Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Administration	668.7	755.5	**736.5**	67.8	10.1
Facilities Management Services	4,351.2	4,714.0	**4,764.5**	413.3	9.5
Finance	6,177.2	5,639.1	**6,847.2**	670.0	10.8
Human Resources	5,508.1	5,681.3	**5,746.2**	238.1	4.3
Information Technology Services	7,823.7	7,597.3	**8,200.7**	377.0	4.8
Fleet Services	976.3	1,059.8	**1,113.4**	137.1	14.0
Pensions & LTD	102.6	92.2	**105.3**	2.7	2.6
Total Operating Expenditures	25,607.8	25,539.2	**27,513.8**	1,906.0	7.4
Transfers to a Reserve	409.8	8,716.5	**656.3**	246.5	60.2
Total Expenditures	26,017.60	34,255.7	**28,170.1**	2,152.5	8.3

By Expense Object

Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Salary & Benefits	18,972.0	18,487.1	**20,102.5**	1,130.5	6.0
Employee Related Payments	424.3	295.7	**420.1**	(4.2)	(1.0)
Office & Administrative Expenses	2,075.9	2,062.2	**2,417.3**	341.4	16.4
Professional & External Services	2,258.6	2,621.4	**2,548.5**	289.9	12.8
Materials, Goods & Supplies	268.4	253.2	**269.8**	1.4	0.5
Other Expenditures	816.7	840.7	**920.5**	103.8	12.7
Intra-Municipal Services	791.9	978.9	**835.1**	43.2	5.5
Total Operating Expenditures	25,607.8	25,539.2	**27,513.8**	1,906.0	7.4
Transfer to a Reserve	409.8	8,716.5	**656.3**	246.5	60.2
Total Expenditures	26,017.6	34,255.7	**28,170.1**	2,152.5	8.3

Costing Fund

The Corporate Services Division provides service to other Divisions that are charged out to their operating budgets. On a stand-alone basis, these costs are reflected as follows:

Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Corporate Services:					
Fleet Services	26,475.3	28,271.4	**29,542.0**	3,066.7	11.6
Facilities Costs - Fleet Services	474.6	454.5	**484.9**	10.3	2.2
Total Fleet Services Costs	26,949.9	28,725.9	**30,026.9**	3,077.0	11.4
Information Systems	1,458.1	1,489.8	**1,619.1**	161.0	11.0
Facilities & Energy Management	4,619.8	4,366.7	**4,558.9**	(60.9)	(1.3)
Total Corporate Services	33,027.8	34,582.4	**36,204.9**	3,177.1	9.6

Staff Complement

Full Time Equivalents (FTE's)	2012	2013
Permanent	276.0	277.0
Casual	19.8	20.3
Total	295.8	297.3

Analysis of Operating Expenditure Budget Changes

Details		($000's)
2012 Budget		25,856.1
1.	Due to corporate re-organization, the budget for the Condo Waste Rebate Program was moved out of the Community Planning & Development Division to the Utility Billing Branch of the Finance Department. (Base)	161.5
2.	Salaries and Benefits - Includes cost changes resulting from in-range progression increases, classification reviews and employer benefit costs. (Base)	867.9
3.	Market Supplement, Casual Pension Plan entry, Benefits on Overtime (Base)	53.0
4.	Reclass of 1 FTE in Financial Operations (Base)	14.5
5.	GroupWise moving to E-Cloud, cost of licenses. (Base)	135.0
6.	Transfers to a Reserve - Technology Reserve and Parking Reserves. (Base)	246.5
7.	Increase in wire transfers for payment of invoices. (Base)	18.5
8.	Increase in Equipment rental due to co-locate of servers in ITS. (Base)	15.0
9.	Various small changes to Base Budget.	(15.8)

Analysis of Operating Expenditure Budget Changes (Continued)

Details		($000's)
2012 Budget		25,856.1
10.	Uncontrollable Price Increases - Increases in expenditures that are due to price not volume. This increase cannot be managed by doing less, renegotiating a different price or going to a different supplier. (Base)	181.7
11.	Amusement Tax - Moved from Community Planning & Development to Corporate Services to become part of newly formed "Corporate" area. This will allow for better tracking of expenses when the item is of a corporate nature. (Base)	65.4
12.	Reallocations - Reallocating funds to more suitable branch for management purposes. (Base)	82.0
13.	Strategic Focus - Currently there is 24/7 coverage at City Hall, by creating a Co-ordinator position and eliminating 2 spareboard positions there would be a savings which aligns with the branch structure. (Base)	(17.5)
14.	Corporate Facilities Security Co-ordinator(1.0 Permanent FTE) (On-going)	88.0
15.	Preventative Maintenance Co-ordinator (1.0 Permanent FTE) (On-going)	99.2
16.	Funding to increase the number and presence of Commissionaires at City Hall as part of the City Hall Security Project. (On-going)	42.2
17.	Funding for new phone lines and equipment provided in Privacy and Meeting rooms as space is renovated to reflect our contemporary office space guidelines. (On-going)	11.6
18.	Transfer to Reserve - no longer required for Technology equipment (On-going)	(35.0)
19.	Harbour Landing Sub-Depot - Funding for contracted services to maintain new Sub-Depot at Harbour Landing. (On-going)	3.0
20.	City Square Project - Facilities support for new recreational area. (On-going)	11.0
21.	Waste Plan Regina - Casual clerical support to help with additional volume of processing and implementation. (One-Time)	25.5
22.	Massey Pool - Additional security required in response to severe vandalism and ongoing trespass issues. (One-Time)	11.7
23.	Employee Survey - Continue to support the organization to track and understand negative and positive aspects of engagement and address outcomes. (One-Time)	65.0
24.	Funding to Complete 2012 Innovation Projects. Funded by a transfer from the General Fund reserve (One-Time)	159.1
25.	External Labour Relations Consultant - Continue to provide support to HR and Collective Bargaining teams to develop strategy for the 2013 collective bargaining and develop general labour relations and bargaining competencies. (One-Time)	25.0
2013 Budget		28,170.1

Note:
Base request funding – represents an increase in cost necessary to maintain current service levels.
On-going request funding – represents expenditures that would be ongoing past the current budget year.
One-time request funding – represents one-time expenditures for the current budget year.

Capital Investment Program

To achieve the City's Vision the Corporate Services Division has estimated its total allocation of capital investments according to both Priority and functional Business Unit as follows:

By Priority

Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Deliver Services that Enhance the Quality of Life	17,451.0	15,922.1	**23,068.0**	5,617.0	32.2

By Business Unit

Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Facilities Management Services	5,585.0	5,592.0	**8,290.0**	2,705.0	48.4
Fleet Services	9,400.0	8,479.5	**11,324.0**	1,924.0	20.5
Information Technology Services	2,466.0	1,850.6	**3,454.0**	988.0	40.1
Total	17,451.0	15,922.1	**23,068.0**	5,617.0	32.2

Summary of Capital Investments

	Details	(000's)
1.	Major projects include City Hall elevator modernization, a landfill facility, corporate office space for new employees, Mosaic Stadium Preservation and tennis court redevelopment.	2,740.0
2.	Asset Revitalization & Sustainability – This is funding for the regular capital maintenance of all facilities to ensure safety of occupants and long-term use and preservation.	5550.0
3.	In 2013, a total of 95 fleet vehicles and mobile equipment units are planned to be replaced. Included are 78 Civic fleet units, 14 Transit fleet units (8 Transit buses and 6 Paratransit buses), and 2 Fire fleet units (1 rescue truck and 1 support vehicle). Replacement of these units will preserve an acceptable average fleet age and maintain acceptable vehicle availability, safety, reliability, productivity, and maintenance costs.	11,324.0.0
4.	Business Applications – In 2013, the following business applications will be implemented: Development Application and Permit Management System; M4 Upgrade to M5; The purchase of Parking Ticket Hand Held's; and the Business Transformation project. This project is focused on improvements to the City's core enterprise applications, leveraging the existing Oracle eBusiness Suite (Financial and Purchasing) and including a budgeting system replacement, Asset Management (TCA), and requirements gathering for an HR/Payroll System.	2,779.0
5.	Supporting Infrastructure – In 2013, the technology infrastructure will focus on updating Sustainable Infrastructure, improving IT Security Monitoring, managing Technology Growth, software purchased to proactively monitor database performance and the migration to a new network operating system	675.0
	2013 Budget	23,068.0

Community Planning & Development Division

Mandate

Community Planning & Development provides a long-term comprehensive approach to planning, engineering and development processes to ensure the efficient use of land and community infrastructure in creating a city that reflects Council's Vision and the goals of Regina residents. Specifically, the Division encompasses land use, neighbourhood, transportation and infrastructure planning, long-range capital planning, development review, building permits and inspection, real estate services and community and parking services."

Overview

The Community Planning & Development Division is primarily focused on managing growth, development and the provision of infrastructure which is responsive to the needs, and aspirations of the community. In addition, the Division seeks to improve the quality of life through community development services that contribute to building strong communities and neighbourhoods. After a significant reorganization in 2012, the Division is organized into the following functional areas:

- Planning – This Department, led by a Director, consists of four Branches: Long Range Planning, Current Planning, Neighbourhood Planning and Infrastructure Planning. The Department is responsible for preparing and maintaining the Official Community Plan (OCP) to guide the future growth of Regina, and the implementation of the OCP through zoning, subdivision approval and infrastructure planning. The Department is responsible for regulation of zoning and administers housing, heritage and sustainability programs to enhance quality of life. The Department also manages development agreements, policies related to development standards and Servicing Agreement Fee policy and rate review. The planning process is collaborative and responsive to the community, and dedicated to guiding development in a manner, which is cost effective in its demand for infrastructure, achieves a high quality of life, provides housing choice, and is sustainable.

- Construction & Compliance – This Department, led by a Director, consists of four branches: Engineering Services, Building Standards, Bylaw & Licensing, and Parking Services. The Engineering Services Branch manages infrastructure related activities to provide City-wide services and includes the provision of geomatics and drafting services in support of construction programs, maintenance of infrastructure assets database, and liaison with utilities, and other outside agencies. The Branch is also responsible for detailed design and construction and inspection of new infrastructure and, the City construction specifications. The Building Standards Branch is responsible for building permitting, inspection processes and building standards compliance. Bylaw & Licensing monitors and ensures compliance with City bylaws and federal and provincial acts and regulations. The newly created Parking Services branch is responsible for the development and implementation of parking policy and enforcement.

- Assessment, Tax & Real Estate – This Department is responsible for assessment, property tax administration, and real estate services within three branches. The Assessment Branch is responsible for assessing all properties in accordance with *The Cities Act* and the assessment manual and board orders adopted by the Saskatchewan Assessment Management Agency. The Property Taxation and Administration Branch is responsible for the administration of property tax revenues including billing, collection and tax enforcement, administration of exemption programs, supporting systems, local improvement and special levies and assessment administration including tax and assessment notices, market data and surveys, property ownership and school support records. The Real Estate Branch provides the City of Regina with all required real estate services, including land development, the purchase or lease of properties when needed for City

operations, the sale or lease of City-owned properties, disposition of properties taken under the tax enforcement process, acquisition of easement rights, and the provision of real estate information and services to local developers, real estate agents and City residents

- Community Development, Recreation & Parks Department - This department's mandate is to make life better through community development services that contribute to building strong communities and neighbourhoods. The department is comprised of three branches: Community Development Sport & Recreation and Parks Maintenance. Through its community engagement activities, the Department provides programming and operates city-wide, community destination and neighbourhood hub facilities including facilities dedicated to arts and culture, fitness, and aquatics, and arenas and skating rinks. The Department plans, designs, develops and maintains an extensive and diverse park and open space system consisting of attractive landscapes and outdoor recreation facilities, including the multi-use pathway system, athletic fields and playgrounds. The Department also coordinates special events, such as competitions, festivals, concerts, and community events; and, manages the distribution of community investment funding, which is provided to community-based organizations to fulfill their mandates where the investment helps the City to achieve its vision and strategic priorities.

Key Facts

- Between the 2006 and 2011 Censuses, Regina's population grew by 7.7%. Based on 2012 data from Saskatchewan Health, Regina's population is currently estimated to be about 205,000.

- Through zoning and building permit processes, the Division will direct a record projected $750 million worth of new construction in Regina in 2012 to achieve community development objectives.

- Approximately 35 zoning bylaw amendments and 35 discretionary use applications are projected to be processed through Regina Planning Commission and City Council in 2012. This represents a 52% increase from 2011.

- Approximately 67 subdivision applications are projected to be accepted this year, resulting in new sites to accommodate development in a climate of sustained economic growth. As well, 17 severance applications are projected to be accepted for review in 2012. This represents a 24 percent increase in subdivision activity from 2011.

- Approximately 130 permanent sign permits will be processed in 2011 and 671 portable sign permits were issued.

- The Branch processed 55 applications for the Development Appeals Board and 27 minor variance applications in 2012.

- Heritage related activities in 2012 included providing direction on development applications and approvals, processing applications for designation and property tax exemption, providing support for the 2012 Municipal Heritage Awards, coordinating art installations and events associated with the Tornado Legacy Day on June 30, producing a Downtown Walking Tour guide, installing a new plaque commemorating the 100th anniversary of the 1912 Tornado, and providing project management for Phase 1 of the 1700 Block Halifax Site Study.

- Major residential infill developments included townhouse developments at former school sites at 7th Avenue and Grey Street, 1900 E Block of 7th Avenue, a mixed use building at Scarth Street and 15th Avenue, an apartment building at Angus Street and 14th Avenue.

- Two development applications for office buildings in the downtown were submitted and processed in accordance with the urban design standards of the newly adopted Downtown Zoning Bylaw. They are expected to proceed to City Council early in 2013.

- Two new office buildings on 14th Avenue and Rose Street and 14th Avenue and Halifax Street were approved in accordance with the newly adopted Office policy in the Official Community Plan.

- The City continues to work with the Global Transportation Hub Authority and has approved construction for the new Emterra Recycling Facility.

- Responses were provided for 25 development application referrals from the RM of Sherwood.

- Implementation of the Regina Downtown Neighbourhood Plan (RDNP) continued in 2012. Staff from the Neighbourhood Planning Branch lead development of a Programming and Management Strategy for the City Square, the development and management of the 2012-2013 Mobile Vending Pilot Project, as well as the first phase of Neighbourhood Planning Framework project.

- The City of Regina's Graffiti Management Program Downtown Pilot Project counted graffiti in the downtown in April 2011 and again in April 2012 to determine the effectiveness of the program and the new enhancements. 371 incidences of graffiti were counted in 2012, compared to 782 in 2011.

- There is a province wide reassessment every four years mandated by provincial legislation. 2013 is a Reassessment year. The collection of data and modelling is complete for this reassessment and property owners have been communicated reassessment information by way of reassessment letters in August, 2012 and the 2013 Assessment Notices in December of 2012.

- In 2012, the Assessment Branch responded to 123 assessment appeals at the Saskatchewan Municipal Board for 2011 and 61 appeals at the Board of Revision. Of these appeals, 41 were denied, 4 were granted with 8 reaching agreements and 5 withdrawals.

- The Assessment Branch completed 7,250 inspections in 2012, an increase of 36% over 2011

- There were 2,560 new property accounts added to the assessment and tax rolls, an increase of 15% over 2011

- In total 3,235 supplemental billings were generated in 2012, increasing by 35% over 2011 and generating 2 million dollars in tax revenue for 2012. The growth due to the supplemental billings is projected for 2013 to be 4.2 million or 2.96% of the tax roll

- In 2012, 34,000 or 47.4% of eligible properties are on the Tax Instalment Payment Plan (TIPPS) this is an increase from 45.9% in 2011. The monthly TIPPS withdrawal is approximately $11,240,000.

- The Property Tax and Administration Branch processed and distributed approximately 297 million dollars in property tax payments. During the month of June alone, processed approximately 150 million, of that amount about half of that is processed in the last week prior to payment deadline.

- The City funds affordability and sustainability initiatives through the Social Development Reserve. In 2012, approximately $1.4 million of funding will be applied to Not-for-Profit and private developments that meet the affordability criteria of the programs. 2012 saw a great increase in contributions towards affordable housing, prior to 2012, the City averaged a contribution of approximately $300,000 per year. Further, the City provided over $250,000 in land in 2011 and provided approximately $150,000 worth of land to low income developers in 2012.

- Currently, the City provides over $500,000 per year in tax exemptions to promote housing development through the Neighbourhood Building Blocks and other housing incentive programs. In

2012, 59 properties qualified for exemptions under the Housing Incentives Program. In total, 374 housing units received exemptions to stimulate housing development.

- Through community investment funding of $3.3M, financial support is provided to approximately 150 community and partner organizations. These investments help enable organizations to build community capacity to address neighbourhood and social issues and also support programs, festivals, and special events which help make Regina a vibrant and inclusive community.

- Each year, there are more than one million individual visits to participate in sport or leisure activities at one of the City's major recreation facilities. There are five outdoor pools in Regina and citizens participate in approximately 100,000 outdoor pool swims per summer.

- Each year approximately 70 thousand people visit the Neil Balkwill Civic Arts Centre (NBCAC) for a variety of exhibitions, arts and culture programs/opportunities as well as hosting their own cultural events from the site. In honour of 30 years of service, the NBCAC hosted a wonderful Culture Days event called 'Beyond the Box' on September 29th and 30th 2012. That weekend 825 people attended and participated in a variety free arts activities in celebration of the Centre's 30th Anniversary. This helped to raise awareness of NBCAC's contributions to the community with a variety of programming, courses and resources.

- The Division manages eight indoor arenas, 21 boarded outdoor ice sites, 42 pleasure skating sites (without boards), and an outdoor speed skating oval providing winter recreational and competitive opportunities for residents of Regina.

- Approximately 25 thousand participants each year are active at one of the 179 ball diamonds, 94 athletic fields (e.g. soccer, football, field hockey, lacrosse, rugby, lawn bowling greens) or Mosaic Stadium at Taylor Field. These facilities provide opportunities for recreational sports, personal fitness and amateur sporting competitions.

- The Division operates five neighbourhood recreation centres and has partnership arrangements with five community operated centres and two senior's citizen centres. These facilities provide low cost and accessible recreational, social, and educational opportunities for residents of all ages and interests. Annual attendance at these centres is 450,000.

- The Division manages the Civic Art Collection (CAC), which includes 358 pieces, many of which are displayed throughout civic facilities and public spaces. Within the CAC, there are 28 pieces of public art which are located in various exterior locations throughout the City. In addition, the department processed 87 film permit requests to date; developed an interactive cultural map.

- The City's Affordable Fun Program provided opportunities for approximately 2,000 low-income individuals to participate in a variety of City arts, culture, sport, and recreation and leisure programs.

- The Division provides a high quality of maintenance services to a large and diverse municipal park and open space system comprised of a total of 1,550 hectares or approximately 7.9 hectares of parkland per 1,000 people.

- Each year, over 28 thousand bylaw related inspections are done by the Bylaw & Licensing Branch and they respond to over 10 thousand Requests for Service (RFS) each year, which is 21% of the total service calls received by Service Regina.

2012 Highlights

Operational Highlights

- Council endorsed eight Communities Priorities that were developed through Design Regina, the process to develop the Official Community Plan (OCP). These priorities were developed through an extensive public engagement process and will provide direction for the policies in the plan. As well, research continued to be undertaken to improve the understanding of the current state of the community and identify trends to consider as the plan to guide future decisions is developed. The OCP is anticipated to be completed by the end of 2013.

- City Council passed the Condominium Policy Bylaw (No. 2012-14) giving effect to a new condominium conversions policy. The purpose of the Bylaw is to ensure the orderly conversion of residential rental units to condominium ownership, to provide measures to mitigate hardship for tenants of rental properties that are the subject of conversion applications, and to ensure that conversions do not significantly impact the supply of rental accommodations in the city.

- The City of Regina and six local partners – Regina Police Services, Regina Public Library, Regina Public Board of Education, Regina Catholic Schools, United Way of Regina, and Regina Qu'Appelle Health Region – finalized a Memorandum of Agreement with the Canadian Council on Social Development formalizing Regina's participation in the Community Data Program for the period 2012 to 2017. The Community Data Program enables municipalities and community organizations to access customized data from Statistics Canada and other providers at a reduced cost in order to monitor and report on important social and economic trends and manage growth and community development.

- As part of the Design Regina Process, in 2012 the City began a process to develop a Comprehensive Housing Strategy. This strategy will examine current and future trends in the housing market in Regina, and result in a comprehensive municipal policy to influence the provision of adequate, affordable and appropriate housing in the city. Through this strategy the City hopes to capitalize on the funding and resources the Province has provided in the new Housing Strategy for Saskatchewan.

- In December 2011, the City of Regina made adjustments to the current tax incentive programs to encourage the development of rental accommodation by providing a five year tax incentive on all new rental units developed. To ensure that these units stay in the rental market, they are subject to 10 years non-eligibility for condominium conversion. The City's programs can be stacked with Saskatchewan Housing Corporation's Rental Construction Incentive which provides an incentive of up to $5000 per rental unit constructed.

- Work continued on the implementation of new urban design standards in the downtown with the review of an office tower proposal on the 1800 block of Hamilton Street, as well as a five-storey office building at the corner of 13th Avenue and Rose Street. It is expected that the review and consideration of these proposals will be completed in the spring of 2013. These developments are in addition to other previously approved projects in the downtown including Capital Pointe, Gardens on Rose, Hill Tower III, the proposed office tower at 12th Avenue and Rose Street and an office building on the corner of Albert Street and 11th Avenue.

- Alternative transportation initiatives continued in 2012, The Commuter Challenge campaign was moderately successful on a community scale and, a Commuter Cycling Workshop was hosted in partnership with Saskatchewan Cycling Association and Bike Regina. Regina's Carpool Week promotion fell during the municipal elections and so it was undertaken with minimal activity. It is anticipated that these initiatives will be part of the Transportation Master Plan being developed and scheduled for completion in 2013.

- The City became more proactive in addressing regional issues in 2012. City Council endorsed a regional planning on May 14th, 2012. The work plan identified short to medium term actions and highlighted potential long-term actions as well. A few of the major initiatives in 2012 included: review and comment on the RM of Sherwood's proposed Official Community Plan; drafting an interim extra-municipal servicing policy to address servicing requests beyond city limits; preparing an RFP for a Regina and Region Water and Wastewater Study that will be the basis for a long term strategy for regional servicing; and providing support to the City Manager's Office with negotiations and discussions with the RM of Sherwood over forming new agreements.

- The City amended its OCP and Zoning Bylaw in order to regulate the distribution of commercial office development. The office policy amendments protect the downtown as the primary location for large-scale office development, while allowing a limited amount of medium-scale office development to occur in pre-defined suburban locations.

- Approximately 3,500 building permits were issued for a record of over $750 million worth of construction. In 2013, this is expected to increase by approximately 10% to be another historical record.

- A Secondary Plan was prepared and approved for a new industrial area, the West Industrial Lands, which covers approximately 1,300 hectares west of Courtney Street. The Secondary Plan establishes high-level land use policy for the area. Preparation of the plan was a collaborative process with the GTH and other landowners, and sets the stage for the review and processing of more detailed plans.

- Activity continues in design and tender and/or review, approval, and construction of major transportation and utility projects that support residential, industrial, and commercial growth in the City. Areas of development include the residential subdivisions of Harbour Landing in the Southwest, the Greens on Gardner and the Creeks in the Southeast, Skyview and Lakeridge Addition in the Northwest and the GTH industrial subdivision located immediately west of the city.

- As a result of new subdivision development and park upgrades in 2012, approximately 24 hectares of new or upgraded open space was added to the Parks Maintenance inventory, mainly in the southwest.

- The City is partnering with the Province of Saskatchewan, the City of Moose Jaw and the Host Society to host the 2013 Juno Awards in Regina in April.

- Regina won the right to host the 2014 North American Indigenous Games. Regina will welcome 10,000 athletes, coaches, family and supporters, and witness some of North America's outstanding young Aboriginal athletes competing in their field of play.

- Through a partnership with Regina Minor Football and the Regina Soccer Association Liebel Field was completed. Liebel Field's artificial turf has resulted in an increase of available hours for use.

- Planning for the North Central Shared Facility continues. Conceptual designs are being finalized and detail design and construction will occur in 2013.

Priorities

The Community Planning & Development Division is the City's lead Division in the planning and management of the City's growth. In a municipality where the size and needs of the population are in flux, this approach allows Community Planning & Development to drive strategic development through innovative tax policies and realize revenue that can be directed into buildings and sustaining public services. The City's approach to comprehensive planning is holistic, it looks at the physical, economic,

environmental, social, and cultural developments of the City and focuses a wide-angle lens on the community that is in the process of being planned and built.

The Division's role in the development process begins with the establishment of a hierarchy of comprehensive policies, strategies, and plans to manage the growth of the City. The top most plan is the Official Community Plan (OCP) that addresses City and city-wide policies. The OCP is the adopted official statement of the City for future development and conservation. It sets out goals; analyzes existing conditions and trends; describes and illustrates a vision for the physical, social, economic, and cultural characteristics of the community in the years ahead; and outlines the policies and guidelines intended to implement that vision. An OCP addresses a broad range of interrelated topics in a unified way, and identifies and analyzes the important relationships among the economy, transportation, community facilities and services, housing, the environment, land use, human services and other community components. It does so on a community-wide basis and in the context of the broader region.

The 2013 Divisional Budget provides the financial resources to deliver these results and is summarized as follows:

Key Areas of Focus

Initiatives

- Complete appeals arising from the 2012 assessment
- Implementation of the 2013 Reassessment
- Update and integrate data systems (existing and in-development) across the Division, working toward automation, improvement of workflow processes between work units, improved data sharing, using GIS to its full capability, linking the new Permit Application Inspection Database (PAIID) to the current TAS system, and managing data origin.
- Review and revise, where necessary, standards and specifications.
- Annual review of Servicing Agreement Fee Rate.
- Implement Planning & Sustainability Fee and Operational Review.
- Continue Implementation of the Recreation Facility Plan.

Outcomes

I. Effective financial management.
II. A responsive, diverse, well-managed open space system that includes parks, pathways, and landscapes.
III. Reliable water, wastewater, storm, and roadway infrastructure.
IV. Revitalized facilities.
V. Effective fleet management.
VI. Rigorous data and monitoring of key performance indicators.

Initiatives

- Documentation and review of core business processes to identify areas for improvement, clarify roles and responsibilities, eliminate duplication of work, and understand the relationships between the various branches and departments involved in the processes.
- Identify proactive means of preparing for and reducing, future vacancies including succession planning, recruitment strategies and retention strategies (including orientation and mentoring).
- Develop succession plans to ensure retention of corporate knowledge in the event of resignations or retirements.
- Under the Contemporary Workplace Strategy, focus on activities related to training and team building.
- Implement Planning & Sustainability Fee and Operational Review.

Outcomes

I. Improved business plans and models.
II. Effective performance measurement and performance management.
III. Skilled, knowledgeable and engaged employees, supervisors and managers.

IV. A representative workforce.

Initiatives

- Implementing the development of the Official Community Plan, Design Regina, that will guide decisions on development, investments, services, and actions towards achieving the Vision.
- Developing a Transportation Master Plan that provides for the effective and efficient movement of people and goods, considers all modes of transportation including vehicular, bicycle, transit, and pedestrian.
- Informing the Official Community Plan through sector level serviceability studies (water, wastewater, and storm water) completed in 2011, which identify infrastructure requirements for new growth.
- Providing sound land use, transportation and infrastructure planning for major projects such as the Global Transportation Hub, new neighbourhoods and other key economic development projects in a time-sensitive manner that ensures sustainable development while facilitating economic growth.
- Develop the new Official Community Plan.
- Prepare and implement a Transportation Master Plan.
- Implement the Regina Downtown Neighbourhood Plan.
- Develop major City land holdings, including North Argyle Park,and Ross Industrial Park.
- Implement the Community Investment Review.
- Develop a Neighbourhood Support Model.
- Develop a Culture Plan as part of the OCP.

Outcomes

I. A compact and sustainable urban form and sufficient supply of land for future growth.
II. Increased pedestrian, bicycle and public transit use.
III. Optimization of existing infrastructure capacity.
IV. Directed investment to enhance the vibrancy of downtown.
V. Community investments align with corporate and community priorities.
VI. Organizations that have the capacity strengthen their communities.

Initiatives

- The development and implementation of activities in a Divisional customer service plan, aligned with the Corporate Customer Service Strategy, ensuring that sufficient capacity and resources exist for thorough, effective, and timely response to customer inquires and the various applications processed by the Division.
- Refinement of Planning & Sustainability Fee and Operational Review.
- Undertake Development Engineering Operational Review.
- Develop a Cost Recovery Strategy for sport, recreation and cultural facilities.

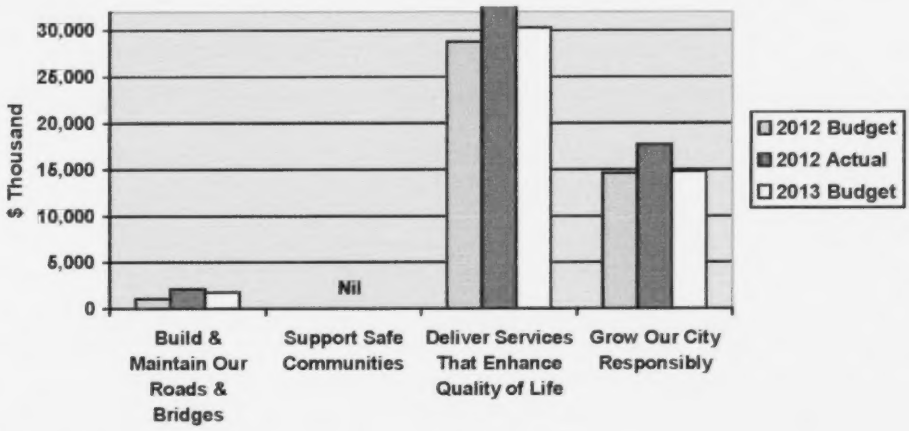
Outcomes

I. Increased customer awareness and involvement.
II. Increased customer satisfaction.
III. Efficient, customer-focused processes.

Operating Expenditure Summary ($000's)

To achieve the City's Vision, the Community Planning and Development Division has estimated its total allocation of operating budget as follows:

By Priority



In a more traditional format, the Community Planning and Development Division has summarized its operating budget as follows:

Business Unit

Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Administration	429.4	530.2	**581.6**	152.2	35.4
Planning Department					
Office of the Director	4,172.6	3,929.4	**4,175.7**	3.1	0.1
Current Planning Branch	490.0	498.5	**484.8**	(5.2)	(1.1)
Long Range Planning Branch	1,205.5	1,173.7	**1,201.4**	(4.1)	(0.3)
Neighbourhood Planning	832.2	1,419.7	**694.0**	(138.2)	(16.6)
Infrastructure Planning	856.7	752.7	**714.8**	(141.9)	(16.6)
	7,557.0	7,774.0	**7,270.7**	(286.3)	(3.8)
Construction & Compliance					
Office of the Director	431.3	404.7	**161.5**	(269.8)	(62.6)
Engineering Services Branch	1,073.0	1,081.1	**1,772.7**	699.7	65.2
Building Standards Branch	63.1	64.4	**73.6**	10.5	16.6
Bylaw & Licensing	5,129.0	5,092.4	**4,706.6**	(422.4)	(8.2)
Parking Services	528.2	614.7	**1,724.8**	1,196.6	226.5
	7,224.6	7,257.3	**8,439.2**	1,214.6	16.8
Assessment & Taxation					
Assessment Valuation Branch	2,299.4	2,267.4	**2,392.9**	93.5	4.1
Property Tax & Administration Branch	1,941.3	2,042.0	**2,026.8**	85.5	4.4
	4,240.7	4,309.4	**4,419.7**	179.0	4.2
Community Development, Recreation & Parks					
Business & Infrastructure Branch	1,310.5	1,288.7	**1,619.3**	308.8	23.6
Community & Cultural Development	1,471.3	1,376.3	**1,564.8**	93.5	6.4
Facilities & Energy Mgmt Costs	650.2	600.3	**641.8**	(8.4)	(1.3)
Sport & Recreation Branch	5,902.3	7,234.4	**6,535.3**	633.0	10.7
Facilities & Energy Mgmt Costs	7,621.6	7,368.1	**7,676.8**	55.2	0.7
Parks Maintenance	7,467.3	7,296.9	**7,752.0**	284.7	3.8
Parks & Open Space Mgmt Costs	103.2	130.7	**101.0**	(2.2)	(2.1)
	24,526.4	25,295.4	**25,891.0**	1,364.6	5.6
Total Operating Expenditures	43,978.1	45,166.3	**46,602.2**	2,624.1	6.0
Transfers to a Reserve	491.5	10,872.2	**223.4**	0.0	(54.5)
Total Expenditures	44,469.60	56,038.5	**46,825.6**	2,356.0	5.3

Expense Object

Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Salaries & Benefits	29,220.0	27,582.9	**31,264.5**	2,044.5	7.0
Employee Related Payments	355.3	407.0	**364.0**	8.7	2.4
Office & Administrative Expenses	1,132.0	1,366.0	**1,662.7**	530.7	46.9
Professional & External Services	2,427.7	2,774.7	**2,298.9**	(128.8)	(5.3)
Materials, Goods & Supplies	1,207.0	1,280.2	**1,233.6**	26.6	2.2
Community Investment	12.5	752.1	**77.5**	65.0	520.0
Other Expenditures	4,787.0	6,394.2	**4,941.1**	154.1	3.2
Intra-Municipal Services	4,836.6	4,609.2	**4,759.9**	(76.7)	(1.6)
Total Operating Expenditures	43,978.1	45,166.3	**46,602.2**	2,624.1	6.0
Transfer to a Reserve	491.5	10,872.2	**223.4**	(268.1)	100.0
Total Expenditures	44,469.6	56,038.5	**46,825.6**	2,356.0	5.3

Costing Fund

The Real Estate operation is a part of the Community Planning and Development Division and is accounted for in the costing fund. The net surplus or deficit of real operations is closed to the Land Development Reserve.

Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Community Planning & Development:					
Real Estate	2,980.0	10,993.3	**3,043.9**	63.9	2.1
Facilities Costs - Real Estate	1,192.5	1,112.6	**1,231.4**	38.9	3.3
Total C P & D	4,172.5	12,105.9	**4,275.3**	102.8	2.5

Staff Complement

Full Time Equivalents	2012	2013
Permanent	266.4	270.4
Casual	130.9	131.9
Total	397.3	402.3

Analysis of Operating Expenditure Budget Change

Details		($000's)
2012 Budget		38,007.5
1.	Due to corporate re-organization, Parks Maintenance was moved out of City Operations responsibility and into Community Planning & Development, $6,623,600. The budget for the Condo Waste Rebate program was moved out of Community Planning & Development and into Corporate Services ($161,500). (Base)	6,579.7
2.	Remove 2012 One-Time Expenses (Base)	(1,558.5)
3.	Salaries & Benefits - Includes cost changes resulting from in range progression increases, classification reviews and employer benefit costs. (Base)	601.7
4.	Uncontrollable Price Increases - Are those increases in expenditures that are due to price not volume. This increase cannot be managed by doing less, renegotiating a different price or going to a different supplier. (Base)	207.6
5.	Decrease due to costs associated with re-organization within the Division (Base)	(54.9)
6.	Transfer to Planning & Sustainability Reserve. (Base)	223.4
7.	Allocations to Utility Operations from General Operations	(59.6)
8.	Various small changes to Base Budget. (Base)	(7.6)
9.	New co-ordinator positions in order to manage work loads associated with increased development. This new position would co-ordinate work for both the Infrastructure Records and Drafting areas, and would be responsible for assigning and managing incoming work, standards, innovations, policies and will be fully funded through Servicing Agreement Fees (SAF). (On-going)	92.0
10.	Parking Enforcement Contracted Services - Costs is offset through additional Parking Tickets Revenue. Since the City assumed responsibility for parking enforcement from the RPS in 2012 the requests for service have continued to increase. These requests have been compounded by altered traffic patterns in the downtown area, intensified use of land adjacent to residential neighbourhood (eg: General Hospital, University) and continued growth of the City (eg: Global Transportation Hub). The increase being requested will work towards parking enforcement services keeping pace with the demands for service attributed to the issues stated above and increasing revenues associated with parking tickets. (On-going)	559.0
11.	Parking Services FTE's (Three). Costs offset through additional Parking Ticket Revenue (On-going)	210.0
12.	Increase in Municipal Fines Administration fees, Banking Services Costs and Municipal Fines Collection Agency fees. (On-going)	90.0
13.	Each year the Major Facilities (Sandra Schmirler Leisure Centre, North West Leisure Centre, Field House, Lawson Aquatic Centre and the Neil Balkwill Civic Arts Centre) generate over $3,300,000 in revenue. A portion of this is revenue is derived from expenditures that we do not have with our approved operating budget. Since 2008, the revenue budget for the Major Facilities has increased by $650,000; and the expense budget for the same facilities has remained for the most part unchanged. For 2013, The increase for the operating budget is $230,000. (On-going).	230.0

Analysis of Operating Expenditure Budget Changes (Continued)

Details	($000's)
2012 Budget	38,007.5
14. New Funding to enter into alternate service delivery arrangements to provide support to 10-12 non-profit groups operating City owned assets. The Primary function of the majority of these groups is to provide programming to children and youth. The City provides base level maintenance services. (On-going)	65.0
15. Re-org from City Operations. During the latest Re-org in City Operations some activities in Parks and Open Space Area was transferred under Community Services Department under Parks Maintenance Branch. Due to this move all the budget dollars were re-orged to the new location. (On-going)	210.3
16. The City of Regina and the Regina Exhibition Association have developed a three year operating agreement which expires December 2012 for the Co-operators Centre that includes the number of hours and the fee that the City will "purchase" from REAL. The Community Services Department is currently negotiating with REAL for a 3 month extension to the agreement; and another 3 year agreement that will expire March 2016. If this request is not approved, the City will need to increase our ice rental rates in the fall of 2012 to a non subsidized rate for all users. This will have a large impact on our ice arena users as we currently subsidize approximately 40% of the operating costs of arenas. (One-time)	1,350.0
17. Council approved total funding of $1million for hosting the 2014 North American Indigenous Games. The funding will be contributed through a community investment of $500,000 to the NAIG Host Society and $500,000 for the provision of City services. The funding to meet the City's commitment requires $330,000 for 2013 and another $670,000 in 2014. Out of $330,000, $250,000 will be funded through community investments and $80,000 will be through operations. (one-time)	80.0
2013 Budget	46,825.6

Note:
Base request funding – represents an increase in cost necessary to maintain current service levels.
Addition request funding – represents expenditures that would be ongoing past the current budget year.
Special request funding – represents one-time expenditures for the current budget year.

Capital Investment Program

To achieve the City's Vision the Community Planning & Development Division has estimated its total allocation of capital investments according to both Priority and functional Business Unit as follows:

By Priority

				Budget Change	
Expenditures (000's)	2012 Budget	2012 Actual	**2013 Budget**	Dollar Change	Per Cent Change
Build and Maintain Our Roads and Bridges	9,050.0	7,109.6	**17,120.0**	8,070.0	89.2
Deliver Services That Enhance Quality of Life	4,290.0	2,751.4	**1,345.0**	(2,945.0)	(68.6)
Grow our City Responsibly	6,129.2	5,882.1	**7,060.0**	930.8	-
Total	19,469.2	15,743.1	**25,525.0**	6,055.8	31.1

By Business Unit

Expenditures (000's)	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Real Estate					
Land Development	4,800.0	4,992.6	**6,710.0**	1,910.0	39.8
Community Services					
Recreation Facility Plan	3,200.0	2,022.6	**185.0**	(3,015.0)	(94.2)
Recreation Facilities & Equipment	240.0	543.9	**325.0**	85.0	35.4
North Central Shared Facility	500.0	-	-	(500.0)	(100.0)
Open Space				-	
Open Space Restoration	-	-	**625.0**	625.0	100.0
Open Space Upgrades & New Development	-	-	**60.0**	60.0	100.0
Planning & Sustainability					
City Centre Development	350.0	184.9	**150.0**	(200.0)	100.0
Official Community Plan	1,329.2	889.5	**350.0**	(979.2)	(73.7)
Development Engineering	-	-			
Roadway Network Improvements	9,050.0	7,109.6	**17,025.0**	7,975.0	88.1
Other Transportation Projects	-	-	**95.0**	95.0	100.0
Total	19,469.2	15,743.1	**25,525.0**	6,055.8	31.1

Summary of Capital Investments

Details		($000's)
1.	Land Development Projects - relate to the City's role in developing industrial land in Ross Industrial Park Phase II, North Argyle Land Development and other areas.	6,710.0
2.	Recreation Equipment and Furnishings - replacement, revitalization and sustainability of recreation equipment and furnishings at Recreation Facilities.	325.0
3.	Recreation Facility Plan - Athletic Fields/Sport Facilities Restoration, Repair and Upgrades.	185.0
4.	Other Transportation Projects - This includes the purchase of additional parking enforcement vehicles and radios.	95.0
5.	Official Community Plan - this project will result in a new Official Community Plan (OCP) for Regina, replacing the Regina Development Plan. The plan will define what kind of city Regina intend to become and will include a policy framework to guide how it will get there.	350.0
6.	City Centre Development - This includes a comprehensive review of traffic operations, traffic controls, transit needs and operations, parking, one-way conversions, and bike and pedestrian planning for all streets between Broad Street and Albert Street and Saskatchewan Drive and Victoria Avenue.	150.0
7.	Roadway Network Improvements & Other Transportation projects - consist of new road construction for locations approved as part of the Regina Road Network Plan. The majority of the locations are adjacent to new development areas and are partially funded by Servicing Agreement Fees.	17,025.0
8.	Open Space Restoration includes irrigation system restoration, City Square Plaza Restoration, Muti-use Pathway Asphalt Recapping and Parks and Open Space Restoration.	625.0
9.	Open Space Upgrades and New Development includes 2 new parks turf mowers.	60.0
2013 Budget		25,525.0

Regina Police Service

The information in this summary is based on the 2013 Operating Budget submitted to the Board of Police Commissioners.

Revenue Source ($000's)	2012 Budget	2012 Actual	**2013 Budget**	Budget Change Dollar Change	Budget Change Per Cent Change
Revenue					
Provincial Programs	5,684.4	5,767.1	**5,809.8**	125.4	2.2
Federal Programs	478.8	451.6	**480.8**	2.0	0.4
Other Police Revenue	1,193.2	2,075.7	**1,521.3**	328.1	27.5
	7,356.4	8,294.4	**7,811.9**	455.5	6.2
Expenses					
Salaries and Benefits	59,696.9	59,142.9	**62,716.2**	3,019.3	5.1
Corps of Commissionaires	380.0	359.5	**389.5**	9.5	2.5
Operational Expenses					
Headquarters	529.7	699.6	**503.2**	(26.5)	(5.0)
Criminal Investigation	707.7	594.2	**706.2**	(1.5)	(0.2)
Community Services	973.3	1,122.2	**1,239.2**	265.9	27.3
Administration	3,446.0	4,104.3	**3,651.2**	205.2	6.0
Total Operating Expenses	65,733.6	66,022.7	**69,205.5**	3,471.9	5.3
Transfer to Reserve	-	635.1	-	-	-
	65,733.6	66,657.8	**69,205.5**	3,471.9	5.3

Costing Fund Budget Summary

Overview

The Costing Fund was established to account for operations that are not part of either the General Fund or the Water and Sewer Utility Fund. The Costing Fund includes:

- Real Estate, which carries out all real estate-related services for the City. This includes buying and leasing properties when required for City operations, selling or leasing City-owned properties, performing land development functions, selling properties taken through tax enforcement, and providing advice to all city departments on real estate issues.

- Facilities Management Services which includes the day-to-day operation and maintenance of City-owned facilities.

- Fleet Services, which includes management and maintenance for the City's civic fleet and management of Transit and Fire fleet assets, as well as Central Stores and the Fuel/Lube Centre, including the Natural Gas Vehicle Program.

- The Print Services and Computer Leasing operations in Information Technology Services. Print Services is an in-house print shop, with the objective of providing quality output in a timely and cost effective manner. This includes responsibility for output devices (copiers, multi-functional and networked printers) and desktop computers.

- Roadways Operations – provides for the maintenance and repair of roadway and sidewalk cuts made by the City's Water and Sewer Services. The costs of the repairs are charged to the Water and Sewer Utility Budget.

- Granular Materials Supply and Asphalt Plant Operations – purchases, inventories and processes granular materials, soils and other landscape products and recycled materials such as steel slag, crushed concrete and crushed asphalt. The Asphalt Plant produces a variety of asphalt mixes for paving, cut repair and patching.

- Open Space Landscape – this operation provides landscape services, with the costs charged to operating or capital budgets within Community Services and other Departments, or in some instances to external organizations.

Pursuant to the policy and a bylaw adopted by City Council, the net revenue generated by real estate transactions is transferred to the Land Development Reserve. The Land Development Reserve is the source of funds for acquisition of land for land development projects as well as funds for land development project costs.

For other operations in the Costing Fund, the purpose of the costing fund is to function as a cost distribution mechanism. All of the costs are allocated to other operating and/or capital budgets.

Costing Fund Summary ($000's)

Expenditures	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
Corporate Services:					
Fleet Services	26,475.3	28,271.4	**29,542.0**	3,066.7	11.6
Facilities Costs - Fleet Services	474.6	454.5	**484.9**	10.3	2.2
Total Fleet Services Costs	26,949.9	28,725.9	**30,026.9**	3,077.0	11.4
Information Systems	1,458.1	1,489.8	**1,619.1**	161.0	11.0
Facilities & Energy Management	4,619.8	4,366.7	**4,558.9**	(60.9)	(1.3)
Total Corporate Services	33,027.8	34,582.4	**36,204.9**	3,177.1	9.6
City Operations:					
Granular Material & Asphalt Plant	6,794.8	7,111.8	**7,049.6**	254.8	3.7
Facilities Costs - Granular Material & Asphalt Plant	43.9	47.7	**43.9**	-	-
Total Granular Material & Asphalt Plant	6,838.7	7,159.5	**7,093.5**	254.8	3.7
Roadway Operations	1,287.5	2,072.2	**1,284.6**	(2.9)	(0.2)
Open Space - Landscape	1,447.2	1,815.1	**1,443.9**	(3.3)	(0.2)
Total City Operations	9,573.4	11,046.8	**9,822.0**	248.6	2.6
Community Planning & Development					
Real Estate	2,980.0	10,993.3	**3,043.9**	63.9	2.1
Facilities Costs - Real Estate	1,192.5	1,112.6	**1,231.4**	38.9	3.3
Total Planning & Development	4,172.5	12,105.9	**4,275.3**	102.8	2.5
Costing Fund Total Expenditures	46,773.7	57,735.1	**50,302.2**	3,528.5	7.5

Staff Complement

The table below provides a summary of the staff complement reflected in the Costing Fund Budget for 2012 and 2013.

The staff complement in the table does not include positions funded through other budgets, including the Water and Sewer Utility Budget, the General Operating Budget or the General Capital Budget.

Full Time Equivalents	2012	2013
Permanent	140.6	141.6
Casual	24.4	24.4
Total	165.0	166.0

Revenues	2012 Budget	2012 Actual	2013 Budget	Budget Change Dollar Change	Budget Change Per Cent Change
EXTERNAL REVENUE					
Corporate Services:					
Fleet Services					
Claims Revenue	97.2	79.9	**97.2**	-	-
Natural Gas	9.0	1.5	**9.0**	-	-
Other	-	154.0	-	-	-
Total Fleet Services	106.2	235.4	**106.2**	-	-
Information Services - Misc Printing	1.0	-	**1.0**	-	-
Facilities - Claims Revenue	-	13.3	-		
Total Corporate Services	107.2	248.7	**107.2**	-	-
City Operations:					
Granular Material & Asphalt Plant					
Pavement & Concrete Cuts	219.1	-	**219.1**	-	-
Roadway Operations					
Asphalt Revenue	148.5	500.8	**378.5**	230.0	154.9
Miscellaneous	43.1	91.1	**100.0**	56.9	132.0
Parks and Open Space					
Miscellaneous	-	1.4	-	-	-
Total City Operations	191.6	591.9	**478.5**	286.9	149.7
Total City Operations	410.7	593.3	**697.6**	286.9	69.9
Community Planning & Development					
Real Estate					
Land Sales	3,000.0	2,060.7	**3,102.8**	102.8	3.4
Facility Rental	1,074.5	2,116.1	**1,074.5**	-	-
Farm Land Rental	93.0	75.4	**93.0**	-	-
Interest	5.0	6.5	**5.0**	-	-
Total Planning & Development	4,172.5	4,258.7	**4,275.3**	102.8	2.5
TOTAL EXTERNAL REVENUE	4,690.4	5,100.7	**5,080.1**	389.7	8.3
INTERNAL COST ALLOCATIONS					
Fleet Services	26,843.7	28,490.7	**29,920.7**	3,077.0	100.0
Information Services	1,457.1	1,489.9	**1,618.1**	161.0	11.0
Facilities and Energy Management	4,619.8	4,353.4	**4,558.9**	(60.9)	(1.3)
Granular Material & Asphalt Plant	1,068.4	2,072.2	**1,065.5**	(2.9)	(0.3)
Roadway Operations	6,647.1	6,567.6	**6,615.0**	(32.1)	(0.5)
Saleable Property	-	7,841.8	-	-	-
Lease Management	-	5.4	-	-	-
Parks and Open Space	1,447.2	1,813.4	**1,443.9**	(3.3)	(0.2)
TOTAL INTERNAL COST ALLOCATIONS	42,083.3	52,634.4	**45,222.1**	3,138.8	7.5
Total Costing Fund	46,773.7	57,735.1	**50,302.2**	3,528.5	7.5